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NEWS RELEASE

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FOR RELEASE June 16, 2015

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Garwin for the period January 1, 2001 through April 30, 2014. The special investigation was requested by City officials as a result of concerns regarding payments made to credit card companies from a City bank account.

Mosiman reported the special investigation identified \$562,089.54 of improper and unsupported disbursements. The \$555,763.66 of improper disbursements identified include 235 checks or electronic payments totaling \$404,101.12 on personal credit card accounts. Of the 235 payments, 203 were traced to credit card statements of the former City Clerk, Anna Lori Leytham. The payments on the credit card accounts were made between December 4, 2000 and September 30, 2013 and range from \$10.00 to \$8,342.51. The credit card accounts include multiple Capital One and Bank of America accounts and credit card accounts with Chase, Sears, Home Depot, Axsys, GE, MCC, and MBNA. Mosiman reported because the first payment identified was included in the oldest set of bank statements available, it is likely additional payments were issued prior to January 1, 2001. Bank statements and images of check redeemed prior to January 1, 2001 could not be recovered.

Mosiman also reported the improper disbursements identified include 3 checks totaling \$4,026.06 issued to a credit repair and consulting vendor on dates when Ms. Leytham issued multiple checks from a City bank account as payments on her personal credit card accounts.

In addition, Mosiman reported the improper disbursements identified also include \$145,224.38 of payments Ms. Leytham issued to herself. Specifically, she issued 107 checks totaling \$68,419.04 to herself which were in addition to her payroll checks. Mosiman also reported the payroll checks Ms. Leytham issued to herself include payment for hours in excess of the maximum 30 hours per week she was expected to work. The cost to the City for the excess hours total \$71,365.92, including the City's share of FICA and IPERS contributions. Other

checks Ms. Leytham issued to herself totaling \$5,439.42 were identified as improper disbursements because they were not supported or approved by the City Council.

Mosiman reported the \$6,325.88 of unsupported disbursements identified include payments to Ms. Leytham's husband and payments to vendors for purchases which may have been personal in nature.

Mosiman also reported it was not possible to determine if additional amounts were improperly disbursed because bank statements and images of checks redeemed prior to January 1, 2001 could not be recovered from the City's bank and sufficient records from the City were not readily available. In addition, it was not possible to determine if utility collections were properly deposited because adequate documentation was not available.

Copies of the report have been filed with the Iowa Division of Criminal Investigation, the Tama County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1422-0829-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF GARWIN
FOR THE PERIOD
JANUARY 1, 2001 THROUGH APRIL 30, 2014**

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Auditor of State's Report

To the Honorable Mayor and Members
of the City Council:

As a result of concerns regarding certain disbursements and at your request, we conducted a special investigation of the City of Garwin. We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2001 through April 30, 2014 or the period for which records were readily available. Based on a review of relevant information and discussions with City officials, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the City's bank accounts to identify any unusual activity.
- (3) Scanned images of redeemed checks issued from the City's bank accounts for reasonableness. We also examined certain disbursements to determine if they were for appropriate purposes, were properly approved, and were supported by adequate documentation.
- (4) Examined certain deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit.
- (5) Reviewed payments from the City's bank accounts to the former City Clerk, Anna Lori Leytham, to determine if the payments were appropriate, were properly approved, and were supported by adequate documentation. We also determined whether the payments were payroll or reimbursements. For payroll payments, we determined if the appropriate number of payroll disbursements were made and if the payroll disbursements were for an amount which was reasonable based on the number of hours the former City Clerk was expected to work.
- (6) Confirmed payments to the City by the State of Iowa and Tama County to determine if they were properly deposited to the City's bank accounts.
- (7) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (8) Obtained and reviewed Ms. Leytham's personal bank statements for the period June 15, 2007 through April 14, 2014 to identify the source of certain deposits and to determine if certain credit card payments were made from her account. Bank statements prior to June 15, 2007 were not available.
- (9) Obtained and reviewed the credit card statements for certain credit cards held by Ms. Leytham and/or her husband to determine if the payments posted to the personal credit card accounts were made with City funds. For each credit card account reviewed, statements were obtained from the date the account was established through April 30, 2014.
- (10) With the assistance of a special agent of the Division of Criminal Investigation, interviewed Ms. Leytham to obtain an understanding of certain financial transactions.


These procedures identified \$562,089.54 of improper and unsupported disbursements. We were unable to determine whether utility collections were properly deposited during the period of our investigation because adequate records were not available. In addition, we were unable to determine if additional amounts were improperly disbursed because bank statements and images of checks redeemed prior to January 1, 2001 could not be recovered from the City's bank and sufficient records from the City were not readily available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Garwin, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Tama County Attorney's Office, and the Iowa Attorney General's Office.

We would like to acknowledge the assistance extended to us by officials and personnel of the City of Garwin and the Iowa Division of Criminal Investigation during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 8, 2015

City of Garwin
Investigative Summary

Background Information

The City of Garwin (City) is located in Tama County and has a population of approximately 525. The City employs a City Clerk who is responsible for the business operations of the City. The City also previously employed a part-time employee for maintenance and cleaning. Anna Lori Leytham began employment with the City as the City Clerk in 1998. As the City Clerk, Ms. Leytham was responsible for the following functions:

- Receipts – collecting, posting to the accounting records, and preparing and making bank deposits,
- Disbursements – making certain purchases, receiving certain goods and services, presenting proposed disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks and posting to the accounting records.
- Payroll – calculating payroll amounts, preparing, signing, and distributing checks and posting payments to the accounting records.
- Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
- Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports and the Annual Financial Reports.

According to former City Council members we spoke with, typical hours at City Hall were from 9:00 a.m. to 2:00 p.m. Monday through Thursday. In addition to being at City Hall during the hours it was open, the City Clerk was to be at all City Council meetings and work additional time, as required, to complete periodic reports on behalf of the City. However, according to former and current City Council members, the City Clerk was not expected to work more than 30 hours per week. The City Clerk was paid an hourly rate.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Tama County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage services. The City receives payments from the State and County electronically. All other payments are collected through the mail, in person, or in the collection box at City Hall. Ms. Leytham did not consistently prepare receipts for collections or record the collections on an initial receipts listing.

All City disbursements, including payroll, are to be made by check. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk is to prepare and sign the checks. The Mayor also signs the checks because the checks require two signatures.

The City established 4 bank accounts, including a primary checking account used for most City operations, a savings account, a "Wednesday Night Special" account for music events held at the City park, and a "Shelter House" account used for improvements made to the shelter house at the park. Monthly statements for the City's bank accounts were available online. According to former City Council members we spoke with, the monthly statements were not periodically reviewed by members of the City Council.

In January 2013, Ms. Leytham told the City Council she planned to resign to help take care of an ill family member. However, she continued to hold the City Clerk's position until the City Council hired a replacement in December 2013. Between January 2013 and December 2013, Ms. Leytham primarily worked from her home and did not maintain regular hours at City Hall. After the City Council hired a replacement City Clerk in December 2013, Ms. Leytham helped train her for a few weeks before leaving the City's employment.

After Ms. Leytham left employment, the new City Clerk attempted to organize the City's records and determined a number of records, including monthly bank statements, could not be located. As a result, she requested copies of the City's bank statements from the bank. During her review of the statements obtained from the bank, she identified electronic payments to credit card companies. Because she was not aware of any credit cards held by the City, she discussed her concerns regarding the electronic payments with the newly-elected Mayor. After reviewing the payments with the new City Clerk, the Mayor contacted the City Attorney who, in turn, contacted the County Attorney.

As a result of the concerns identified by the current City Clerk and Mayor, the Office of Auditor of State was requested to review the City's financial transactions. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2001 through April 30, 2014.

Detailed Findings

The procedures performed identified \$562,089.54 of improper and unsupported disbursements. It was not possible to determine if additional amounts were improperly disbursed because bank statements and images of checks redeemed prior to January 1, 2001 could not be recovered from the City's bank and sufficient records from the City were not readily available. In addition, it was not possible to determine if all utility collections were properly deposited between January 1, 2001 and April 30, 2014 because adequate documentation was not available. If sufficient records had been available, additional improper disbursements or undeposited collections may have been identified.

The \$555,763.66 of improper disbursements identified include 235 checks or electronic payments Ms. Leytham issued from the City's primary checking account on personal credit card accounts. The 235 payments resulted in \$404,101.12 of improper disbursements. Most of the payments were traced to monthly credit card statements of Ms. Leytham. The payments were made between December 4, 2000 and September 30, 2013 and range from \$10.00 to \$8,342.51. Because the first payment identified was included in the oldest set of bank statements available, it is likely additional payments were issued prior to January 1, 2001. Bank statements and images of checks redeemed prior to January 1, 2001 could not be recovered.

The improper disbursements identified also include \$145,224.38 of payments Ms. Leytham issued to herself. Specifically, Ms. Leytham issued 107 checks to herself in addition to her payroll checks. The 107 checks total \$68,419.04. In addition, we determined the payroll checks Ms. Leytham issued to herself include payment for hours in excess of the maximum hours per week Ms. Leytham was expected to work. The cost to the City for the hours paid to her in excess of the expected maximum hours total \$71,365.92, including the City's share of FICA and IPERS contributions. Other checks Ms. Leytham issued to herself totaling \$5,439.42 were also identified as improper disbursements because they were not supported or approved by the City Council.

The \$6,325.88 of unsupported disbursements identified include payments to Ms. Leytham's husband and payments to vendors for purchases which may have been personal in nature. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from the City's bank accounts for the period January 1, 2001 through April 30, 2014. Records from the City's bank prior to January 1, 2001 could not be recovered. In addition, we reviewed available documentation for certain payments to determine if they were appropriate; however, supporting documentation was not available for many disbursements. According to the new City Clerk, Ms. Leytham told her a number of documents were lost when City Hall moved from the Fire Department to the current location. The Fire Department is located across the street from the current City Hall.

Because supporting documentation was not available for many disbursements, we reviewed the payees on images of the redeemed checks, reviewed disbursement listings approved by the City Council near the time of the payments, discussed the disbursements with City officials, and reviewed any available documentation related to the payments to determine if they were appropriate.

Based on our review of the available supporting documentation, the vendor, the frequency and amount of the payments, discussions with City officials, and approved disbursement listings, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they appeared personal in nature or were not reasonable for City operations. Payments were classified as unsupported if the City Council approved the payment, but appropriate documentation was not available or it was not possible to determine if the payment was related to City operations or was personal in nature. Other payments were classified as reasonable based on the vendor, the frequency and amount of the payments, and approved disbursement listings. The improper and unsupported disbursements identified are explained in detail in the following paragraphs.

Credit Card Payments

During our review of payments from the City's bank accounts, we identified 235 payments on personal credit card accounts. The payments total \$404,161.12 and cleared the City's primary checking account from January 10, 2001 through September 30, 2013. Because the first payment identified, dated December 4, 2000, was included in the oldest set of bank statements available, it is likely additional payments were issued on the personal credit card accounts prior to January 1, 2001. Bank statements and images of checks redeemed prior to January 1, 2001 could not be recovered.

The payments ranged from \$10.00 to \$8,342.51. The payments identified are listed in **Exhibit B** and are summarized by calendar year in **Table 1**. Copies of selected City checks for the credit card account payments are included in **Appendix 1**. **Appendix 2** includes a copy of a portion of the City's September 2013 bank statement which shows electronic payments to Bank of America, Capital One, Chase, and Home Depot.

Table 1

Calendar Year	Number of Payments	Personal Credit Card Accounts				Total
		Capital One	Chase	Bank of America	Other	
2001	7	\$ 2,140.39	-	-	5,024.16	7,164.55
2002	8	2,928.17	-	-	4,440.33	7,368.50
2003	13	7,551.30	-	-	4,001.03	11,552.33
2004	15	11,380.81	-	-	5,263.05	16,643.86
2005	13	16,312.29	-	-	3,191.67	19,503.96
2006	8	14,153.26	4,716.51	-	2,516.33	21,386.10
2007	3	5,387.75	3,442.31	8,342.51	-	17,172.57
2008	24	21,131.24	24,241.23	39,669.18	-	85,041.65
2009	30	4,153.06	35,650.12	36,225.50	1,998.93	78,027.61
2010	49	7,086.48	20,737.28	13,543.05	4,677.57	46,044.38
2011	20	12,084.26	5,686.02	1,790.57	1,466.07	21,026.92
2012	18	25,292.00	5,152.74	1,227.59	1,181.65	32,853.98
2013	27	25,207.53	10,819.35	1,826.19	2,521.64	40,374.71
Total	235	\$ 154,808.54	110,445.56	102,624.59	36,282.43	404,161.12

As illustrated by **Exhibit B**, it was not unusual for Ms. Leytham to issue more than 1 payment on her personal credit card accounts on the same date. For example, she issued payments on 3 personal credit card accounts on October 29, 2001, 3 payments on September 24, 2002, 3 payments on January 6, 2003, and 3 payments on June 30, 2003. Multiple payments were issued on the same day during each year from 2004 through 2013.

Exhibit B also illustrates only 3 checks were issued on her personal credit card accounts between November 2006 and February 2008. The 3 checks were all issued in June 2007 and total \$17,172.57. In addition, of the 8 checks issued on personal credit card accounts during 2006, 5 were issued in January and February, but the remaining 3 were not issued until October and November. These are the largest time gaps identified between payments. In other years, the payments identified were spread throughout the year.

As previously stated, the City did not have a credit card. As a result, when the new City Clerk identified payments to various credit companies from the City's primary checking account in 2013, she informed the Mayor. Based on information we obtained from the City's bank, we determined certain electronic payments made from the City's primary checking account (City's account) were for personal credit card accounts issued in Ms. Leytham's name.

On July 23, 2014, we conducted an interview with Ms. Leytham with the assistance of a special agent from the Division of Criminal Investigation. During the interview, Ms. Leytham stated she used her personal credit card for City expenses. Specifically, she stated, "Like, if there were building supplies or something like that, they [City officials] would ask me to order it. Or if we needed office supplies, they would ask me to order it. Or if there was a fundraiser, I would order stuff from Sam's Club or stuff like that." She also stated, "The Council asked because the City didn't have a credit card. They asked me to use it [her personal credit card]."

She also stated sometimes, instead of taking a payroll check, she used City funds to pay her personal credit card bills. Specifically, she stated, "Instead of me taking a pay check, when I would make purchases for the City and when I had some personal things on it, then my pay check went to that." She also stated, "Instead of me cutting a personal check, I would pay it towards the MasterCard or the VISA and then would pay what the City's portion of what they owed on that, too." When asked by the special agent how often that happened, Ms. Leytham stated, "Maybe once or twice I put my salary towards it." Ms. Leytham also estimated she used "maybe \$1,500.00" of funds from a City bank account to pay personal purchases. Also, when asked by the special agent, Ms. Leytham stated the City's purchases on her credit cards would have been "at least \$10,000.00 probably", but "less than \$50,000.00."

According to Ms. Leytham, the Mayor was aware of this practice. She also stated City officials knew she purchased personal items and then paid her credit card with her salary. However, when we spoke individually with current and former City Council members, they stated if Ms. Leytham had made a purchase on behalf of the City using her personal credit card, the City Council would have authorized a reimbursement to Ms. Leytham. The reimbursement would have been made to Ms. Leytham with a check. They also stated the City Council did not authorize Ms. Leytham to pay her personal credit cards directly with City funds.

To determine if the payments to credit card companies from the City's account were used to pay amounts due on Ms. Leytham's personal credit card accounts, we subpoenaed the monthly credit card statements for the accounts possible. However, we were not able to obtain the monthly statements for each credit card to which a payment was issued from the City's account. For the statements we were able to obtain, we also reviewed the purchases made with the credit cards to determine if it was reasonable Ms. Leytham had made purchases with the credit cards on behalf of the City. Our findings are discussed in the following paragraphs.

- **Capital One** – Using the subpoenaed credit card statements, we identified 178 payments on 4 different Capital One credit card accounts held in Ms. Leytham's name between January 1, 2001 and April 11, 2014. The payments total \$171,537.44 and are summarized in **Table 2** by calendar year.

Table 2

Calendar Year	Number of Payments	Payments to Capital One		
		From the City	From Another Source	Total
2001	13	\$ 2,140.39	3,053.58	5,193.97
2002	13	2,928.17	1,396.95	4,325.12
2003	14	7,551.30	932.64	8,483.94
2004	18	11,380.81	768.60	12,149.41
2005	19	16,312.29	1,906.75	18,219.04
2006	17	14,153.26	1,027.22	15,180.48
2007	10	5,387.75	684.66	6,072.41
2008	10	21,131.24	300.20	21,431.44
2009	2	4,153.06	-	4,153.06
2010	4	7,086.48	-	7,086.48
2011	20	12,084.26	5,248.80	17,333.06
2012	17	25,292.00	407.02	25,699.02
2013	16	25,207.53	205.00	25,412.53
2014	5	-	797.48	797.48
Total	178	\$ 154,808.54	16,728.90	171,537.44

As illustrated by the **Table**, \$154,808.54 of the \$171,537.44 of payments (or 90.2%) made on the Capital One credit card accounts during this period were made with funds from the City's account. Most of the payments from the City's account to Capital One prior to October 15, 2006 were made with checks. After this date, payments from the City's account were primarily made electronically.

Also as illustrated by the **Table**, \$16,728.90 was paid on the Capital One credit card accounts from a source other than City funds. We were able to trace payments made on the Capital One credit card accounts after June 15, 2007 to Ms. Leytham's personal bank statements. However, Ms. Leytham's bank statements prior to June 15, 2007 were not available. As a result, we are unable to identify the source of the payments prior to June 15, 2007.

We scanned the charges to the Capital One credit card accounts to determine if any of the charges were reasonable for the City's operations. To determine reasonableness, we considered the vendor, the amount of the purchase, any notations included in the minutes of City Council meetings around the time of the purchase, and discussions with City officials. Examples of the charges to the Capital One credit cards include:

- over \$66,600.00 of cash advances, withdrawals from ATMs, and convenience checks drawn on the credit card accounts (including related fees),
- \$11,075.70 of purchases from various retail clothing vendors, including American Eagle Outfitters, Aeropostale, Chico's, Dillard's, Forever 21, Vanity, Victoria's Secret, White House Black Market, and Youngkers,
- \$8,965.75 of payments to the bookstore or cashier at Marshalltown Community College, Northwest Iowa Community College, or Wartburg College,
- \$5,019.37 of purchases from NutriSystems®

- \$3,628.37 of payments to cell phone service providers,
- \$3,213.06 of payments to hotels,
- \$2,726.88 of purchases from health and beauty vendors, including Sephora, Bath & Body Works, and Top Nails.
- \$2,484.31 of credit card charges, such as interest and late fees,
- \$2,224.07 of purchases from vendors in Hawaii during September 2013, including restaurants and retail establishments,
- \$2,564.97 to Dish Network,
- \$2,554.78 to Dr. Ronald Bergman and Bergman & Folkers Plastic Surgery,
- over \$2,000.00 of purchases from entertainment vendors, such as the Iowa Events Center, Ticket Master, and zoos and
- \$1,711.97 of purchases from jewelry vendors, including Hellzberg Diamonds and Kay Jewelers.

It is not reasonable any of the charges listed above would be for City operations. In addition, we identified a number of additional purchases made with the Capital One credit cards which were from vendors from which the City would not make purchases.

When we compared the payments from the City's account to Ms. Leytham's Capital One credit card statements, we determined check number 17056, dated November 12, 2006, issued to Cap Services for \$4,716.51 was split between 2 Capital One credit card accounts in Ms. Leytham's name. Of the \$4,716.51 payment, \$2,498.56 was applied to the credit card account ending in 81 and \$2,217.95 was applied to the credit card account ending in 99. Using the credit card statements, we determined the \$2,217.95 payment resulted in a credit balance of \$930.39. The credit card statements also show there were no purchases with that credit card during November or December, 2006. However, on December 27, 2006, a \$59.00 member fee was charged to the credit card account. The next activity on the credit card account was a \$900.00 convenience check issued on January 22, 2007. By overpaying the credit card account with City funds in November, 2006, Ms. Leytham created a credit balance and was able to subsequently issue a convenience check for approximately the same amount.

While reviewing the Capital One credit card statements, we also identified a \$3,013.84 purchase on August 23, 2013 from Priceline.com, a website through which airline and lodging reservations and payments may be made. After the purchase, the balance of the September 2, 2013 credit card statement was \$4,280.50. The next credit card statement, dated October 2, 2013, included a \$4,380.41 payment which was recorded on September 13, 2013. The \$4,380.41 payment was made electronically from the City's account on September 11, 2013. This was the last payment from the City's account for Ms. Leytham's Capital One credit card accounts. Copies of selected pages of the credit card statements are included in **Appendix 3**. A copy of the City's bank statement which shows the \$4,380.41 payment from City funds is included in **Appendix 2**.

Because we did not identify any purchases made with the Capitol One credit cards which would reasonably be for the City's operations, the \$154,808.54 of payments made to the Capital One credit card accounts with the City's funds are included in **Exhibit A** as improper disbursements.

- **Chase** – Using the subpoenaed credit card statements, we identified 93 payments on a Chase credit card account held in Ms. Leytham’s name between August 16, 2006 and April 11, 2014. The payments total \$117,707.30 and are summarized in **Table 3** by calendar year.

Table 3

Calendar Year	Number of Payments	Payments to Chase		
		From the City	From Another Source	Total
2006	4	\$ 4,716.51	262.00	4,978.51
2007	11	3,442.31	1,703.98	5,146.29
2008	13	24,241.23	261.00	24,502.23
2009	13	35,650.12	-	35,650.12
2010	20	20,737.28	-	20,737.28
2011	10	5,686.02	2,081.04	7,767.06
2012	8	5,152.74	1,951.72	7,104.46
2013	11	10,819.35	604.00	11,423.35
2014	3	-	398.00	398.00
Total	93	\$ 110,445.56	7,261.74	117,707.30

As illustrated by the **Table**, \$110,445.56 of the \$117,707.30 of payments made on the Chase credit card account during this period were made with funds from the City’s account. The last payment made with the City’s funds was posted to the credit card account on September 30, 2013. The \$110,445.56 of payments made with City funds is 93.8% of the \$117,707.30 of total payments. With the exception of 2 payments, all of the payments made from the City’s funds were made electronically.

Also as illustrated by the **Table**, \$7,261.74 was paid on the Chase credit card account from a source other than City funds. We were able to trace payments made on the Chase credit card account after June 15, 2007 to Ms. Leytham’s personal bank statements. However, Ms. Leytham’s bank statements prior to June 15, 2007 were not available. As a result, we are unable to identify the source of the payments prior to June 15, 2007.

We also scanned the charges to the Chase credit card account to determine if any of the charges between August 16, 2006 and April 11, 2014 were reasonable for the City’s operations. To determine reasonableness, we considered the vendor, the amount of the purchase, any notations included in the minutes of City Council meetings around the time of the purchase, and discussions with City officials. Examples of the charges to the Chase credit card include:

- \$35,942.27 of Amazon purchases, including \$1,927.80 of Amazon video on demand,
- over \$24,400.00 of cash advances, cash withdrawals, and related fees,
- \$3,848.41 of late fees and interest charges,
- \$3,403.14 of purchases from health and beauty vendors, including Sephora, True Beauty, and Avon,
- \$2,770.54 from medical vendors, including Dr. Ronald Bergman, the McFarland Clinic in Ames, and Metro Anesthesia,
- \$2,659.62 of purchases from clothing vendors, including Burlington Coat Factory, Hot Topic, J. C. Penney, Motherhood Maternity, Boston Proper, Schaffer’s Bridal, and Victoria’s Secret,

- \$2,198.25 for travel costs, including car rentals, airline costs, and a payment to a travel services vendor,
- \$2,000.00 for a purchase from Holmes Honda in Des Moines,
- \$1,526.25 of charges from Ticketmaster, including concerts for Joe Walsh and the Eagles, and
- \$1,148.83 to hotels in Marshalltown, IA; Cedar Falls, IA; Downers Grove, IL; Orlando, FL; and Ft. Lauderdale, FL.

The cash advances identified included payments on Ms. Leytham's personal Home Depot credit card account and her personal Sears credit card account. Both advances were incurred on March 20, 2009 and were for \$2,141.83 and \$1,474.18, respectively. These credit card accounts are discussed in a following section of this report.

Using information included in **Table 3**, it is apparent all but \$261.00 of the payments on Ms. Leytham's Chase credit card account during 2008, 2009, and 2010 were made with City funds. The payments made with City funds during 2008, 2009, and 2010 total \$80,628.63. We scanned the purchases made with the Chase credit card during this period and determined:

- 24 cash advances during this period totaled over \$20,500.00,
- 251 purchases from Amazon during this period totaled over \$13,950.00, and
- personal purchases were made from Kay Jewelers for \$762.33 and from Schaffer's Bridal for \$979.44.

We identified a \$60.00 charge on Ms. Leytham's Chase credit card on March 26, 2008 from EMCERT.COM, an online continuing education vendor which offers emergency medical technician (EMT), paramedic and fire fighter courses. During our review of minutes of City Council meetings, we determined the City Council authorized Ms. Leytham to receive EMT training in 1999. Because the City Council authorized the training in 1999, it would not be unreasonable for the City to provide for continuing education in subsequent years. As discussed in detail in a subsequent section of this report, Ms. Leytham stated she issued reimbursement checks to herself near the end of the calendar year. However, the checks were not supported by any documentation. As a result, we are unable to determine if the \$60.00 charge incurred on Ms. Leytham's credit card was included in a reimbursement check issued to Ms. Leytham. Because it is possible the \$60.00 approved charge was not included in the reimbursements to Ms. Leytham, we have classified the \$60.00 charge as a reasonable purchase on behalf of the City.

With the exception of the \$60.00 charge for EMT continuing education, it is not reasonable any of the purchases listed above would be for City operations. As a result, \$110,385.56, which is the \$110,445.56 of payments made to the Chase credit card account with the City's funds less the \$60.00 charge for EMT continuing education, is included in **Exhibit A** as improper disbursements.

- **Bank of America** – Using the subpoenaed credit card statements from Bank of America, we identified 99 payments on 3 different Bank of America credit card accounts held in Ms. Leytham's name between February 27, 2006 and August 15, 2014. The subpoenaed records also included 3 credit card accounts held in Ms. Leytham's husband's name; however, none of the payments shown on the monthly credit card statements for those 3 accounts were made with City funds. The 3 accounts held in Ms. Leytham's name were not active simultaneously. As a new account was opened, the prior account was closed. The payments on the 3 accounts held in Ms. Leytham's name total \$117,122.14 and are summarized in **Table 4** by calendar year.

Table 4

Calendar Year	Number of Payments	Payments to Bank of America		
		From the City	From Another Source	Total
2006	9	\$ -	1,069.45	1,069.45
2007	17	8,342.51	3,932.06	12,274.57
2008	14	39,669.18	1,174.56	40,843.74
2009	15	36,225.50	1,547.56	37,773.06
2010	19	13,543.05	859.63	14,402.68
2011	14	1,790.57	4,309.91	6,100.48
2012	6	1,227.59	1,428.38	2,655.97
2013	3	1,826.19	-	1,826.19
2014	2	-	176.00	176.00
Total	99	\$ 102,624.59	14,497.55	117,122.14

As illustrated by the **Table**, \$102,624.59 of the \$117,122.14 of payments made on the 3 Bank of America credit card accounts held in Ms. Leytham's name during this period were made with funds from the City's account. The last payment made with City funds was posted to one of her credit card accounts on September 10, 2013. The \$102,624.59 of payments made with City funds on or before September 10, 2013 is 87.6% of the total payments. With the exception of 3 payments, all of the payments made from the City's funds were made electronically.

Also as illustrated by the **Table**, \$14,497.55 was paid on the Bank of America credit card accounts from a source other than City funds. We were able to trace payments made on the Bank of America credit card accounts after June 15, 2007 to Ms. Leytham's personal bank statements. However, Ms. Leytham's personal bank statements prior to June 15, 2007 were not available. As a result, we are unable to identify the source of the payments prior to June 15, 2007.

We scanned the purchases made with the 3 Bank of America credit cards held in Ms. Leytham's name to determine if any of the purchases were reasonable for the City's operations. To determine reasonableness, we considered the vendor, the amount of the purchase, any notations included in the minutes of City Council meetings around the time of the purchase, and discussions with City officials. Examples of the purchases made with the Bank of America credit cards include:

- over \$43,800.00 of cash advances and the related fees,
- over \$5,000.00 of interest, late fees, ATM fees, and other charges,
- \$6,534.86 of purchases from various retail clothing vendors, including Aeropostale, Boston Proper, Forever 21, Gordmans, JC Penney, Macy's, Vanity, Victoria's Secret, and Youngkers,
- \$4,226.67 of purchases from health and beauty vendors, including Avon, Sephora, Lip Ink International, Makeupconnection.com, and Regis Hairstylists,
- \$3,046.07 for cellular phone service,
- \$3,009.97 to sporting goods vendors, including Bass Pro Shops, Dick's Sporting Goods, Scheels, and USA Power Sports,

- \$2,757.58 to grocery vendors and restaurants,
- \$3,753.42 to Dr. Ronald Bergman, a plastic surgeon,
- \$1,644.90 for airfare,
- \$1,992.44 for lodging and hotel fees,
- \$1,233.92 for cruises, and
- \$428.30 of purchases from jewelry vendors.

It is not reasonable any of the purchases listed above would be for City operations. In addition, we identified a number of additional purchases made with the Bank of America credit cards which were from vendors from which the City would not make purchases.

As illustrated by **Exhibit B**, the first payment made on a Bank of America credit card account with City funds was made on June 29, 2007. By reviewing the related credit card statements, we determined the balance on Ms. Leytham's Bank of America credit card account on June 1, 2007 was \$8,613.20. We reviewed the monthly statements for the credit card account from June 1, 2006 through June 28, 2007 to identify the purchases included in the \$8,613.20 balance. The significant charges to the credit card account during this period included \$2,099.81 of interest, late fees, and other credit card charges; a \$3,400.00 purchase from Dr. Ronald Bergman; \$1,470.66 of cash advances and related fees; \$738.60 of purchases in El Paso, TX; and a \$661.70 purchase from American Air.

On June 5, 2007, an \$800.00 payment was posted to the credit card account which was not paid by the City. On June 28, 2007, the City's \$8,342.51 payment was posted to the credit card account, which left a \$345.72 credit balance. The charges between June 1, 2006 and June 28, 2007 were not an appropriate use of City funds.

Because we did not identify any purchases made with the credit card which would reasonably be for the City's operations, the \$102,624.59 of payments made on the Bank of America credit cards with City funds are included in **Exhibit A** as improper disbursements.

- **Home Depot** – Using subpoenaed credit card statements, we identified 20 payments on a Home Depot credit card account held in Ms. Leytham's name between March 20, 2009 and September 25, 2013. The payments total \$14,132.58 and are summarized in **Table 5** by calendar year.

Table 5					
Calendar Year	Number of Payments	Payments to Home Depot			Total
		From the City	From Personal Bank Account	From Personal Credit Cards	
2009	1	\$ -	-	2,141.83	2,141.83
2010	6	6,267.77	-	-	6,267.77
2011	3	1,466.07	96.46	-	1,562.53
2012	5	1,181.65	635.00	-	1,816.65
2013	5	2,150.80	193.00	-	2,343.80
Total	20	\$ 11,066.29	924.46	2,141.83	14,132.58

The monthly credit card statements included a description of the department each purchase was made from. However, Home Depot was not able to provide detailed receipts which described the individual items purchased.

Because of the limited number of transactions on the Home Depot credit card, we were able to match each payment to the related purchase. Using information from the monthly Chase credit card statements discussed previously, we determined the 2009 payment of \$2,141.83 was made with a convenience check drawn on Ms. Leytham's personal Chase credit card account. The payment was for a \$2,141.83 purchase from the Millwork department on September 26, 2008. We also determined the \$96.46 paid from Ms. Leytham's personal bank account on July 25, 2011 was for a purchase from the Hardware and Electrical & Lighting Departments at the Home Depot in Bettendorf, IA.

Table 6 summarizes purchases which were paid for with a combination of City funds and funds from Ms. Leytham's personal bank account.

Table 6

Purchases			Payments			
Date	Department(s)	Amount	Date	City Funds	Personal Funds	Total
11/14/11	Hardware	\$ 1,280.79	01/06/12	\$ -	25.00	25.00
02/16/12	Home Decorators Collection	425.86	02/04/12	-	50.00	50.00
03/09/12	Late fee	25.00	03/19/12	-	500.00	500.00
05/09/12	Late fee	25.00	05/29/12	1,181.65	-	1,181.65
Subtotal		1,756.65		1,181.65	575.00	1,756.65
09/25/12	Home Decorators Collection	491.13				
11/09/12	Late fee	25.00				
11/12/12	Interest	2.00				
12/13/12	Interest	2.00				
01/09/13	Late fee	25.00				
01/13/13	Interest	2.00				
02/09/13	Late fee	35.00				
02/10/13	Interest	2.00				
02/18/13	Kitchen and Bath	432.39	12/04/12	-	60.00	60.00
03/13/13	Interest	2.00	02/13/13	524.13	-	524.13
04/07/13	Kitchen and Bath	1,310.28	04/08/13	-	25.00	25.00
05/09/13	Late fee	25.00	06/06/13	-	68.00	68.00
07/09/13	Late fee	25.00	07/23/13	-	100.00	100.00
09/09/13	Late fee	25.00	09/25/13	1,626.67	-	1,626.67
Subtotal		2,403.80		2,150.80	253.00	2,403.80
Total		\$ 4,160.45		\$ 3,332.45	828.00	4,160.45

As illustrated by the **Table**, purchases were made using the credit card in November 2011 and February 2012 and late fees for the purchases were assessed to the account in March and May 2012. The total of the purchases and late fees is \$1,756.65. The first 3 payments to satisfy the total amount due, which total \$575.00, were made electronically from Ms. Leytham's personal bank account. The payment of the \$1,181.65 remaining balance was made electronically from the City's account.

The **Table** also illustrates purchases were made using the credit card in September 2012, February 2013, and April 2013 and late fees and interest were assessed to the account from November 2012 through September 2013. The total of the purchases, late fees, and interest is \$2,403.80. Of this amount, \$253.00 was paid electronically from Ms. Leytham's personal bank account. The remaining balance of \$2,150.80 was paid electronically from the City's account.

Because \$828.00 of Ms. Leytham's personal funds were used for the purchases identified in **Table 6**, the purchases appear personal in nature. As a result, the \$3,332.45 paid from the City's account for the personal purchases are improper disbursements.

The remaining \$7,733.84 paid for charges on Ms. Leytham's Home Depot credit card account with City funds include \$7,575.84 of purchases and \$158.00 of interest charges and late fees. We compared the purchases and the descriptions of the departments from which the purchases were made to minutes of City Council meetings and did not identify any City projects in progress near the time of the purchases which would provide an explanation for the purchases.

Because we were unable to identify any City projects in progress at the time of the purchases, because the purchases were not discussed in the minutes of City Council meetings, and because we determined other purchases from Home Depot were personal in nature, the total payments by the City of \$11,066.29 are included in **Exhibit A** as improper disbursements.

- **Sears** – Using the subpoenaed credit card statements, we identified 19 payments to a Sears credit card account held in Ms. Leytham's name between January 26, 2008 and August 2, 2013. The payments total \$4,824.54 and are summarized in **Table 7** by calendar year.

Table 7

Calendar Year	Number of Payments	Payments to Sears			Total
		From the City	From Personal Bank Account	From Personal Credit Cards	
2008	7	\$ -	2,371.74	-	2,371.74
2009	1	-	-	1,474.18	1,474.18
2010	7	408.73	10.00	-	418.73
2011	2	-	12.00	177.05	189.05
2012	-	-	-	-	-
2013	2	370.84	-	-	370.84
Total	19	\$ 779.57	3,867.92	1,651.23	4,824.54

Because of the limited number of transactions on the Sears credit card account, we were able to match each payment to the related purchase. We determined the \$2,371.74 paid from Ms. Leytham's personal bank account in 2008 was for purchases at Kmart and Sears in December 2007, January 2008, and July 2008 and the related interest and late fees.

Using information from the monthly Chase credit card statements discussed previously, we determined the 2009 payment of \$1,474.18 was made with a convenience check drawn on Ms. Leytham's personal Chase credit card account. The payment was for a \$975.99 purchase on October 2, 2008 and a \$498.19 purchase on January 17, 2009.

Using information from the monthly Capital One credit card statements discussed previously, we determined the 2011 payment of \$177.05 was made with an advance drawn on Ms. Leytham's personal Capital One credit card account. The \$12.00 payment from Ms. Leytham's personal account in 2011 was for a late fee and interest on an earlier purchase.

Table 8 summarizes purchases which were paid for with a combination of City funds and funds from Ms. Leytham's personal bank account.

Table 8

Purchases			Payments			
Date	Descriptions	Amount	Date	City Funds	Personal Funds	Total
12/12/09	PS2, ATV OFF RD, NHL 2K10	\$ 134.44				
12/12/09	BOOKS	7.21				
12/12/09	SHEATH/4.5	21.77				
12/12/09	HANNAH GUI	18.27				
12/12/09	SHEATH	179.23				
12/12/09	KMART	7.96				
01/29/10	FINANCE CHARGE	7.64	01/18/10	\$ -	10.00	10.00
02/25/10	LATE FEE	35.00	03/07/10	58.85	-	58.85
02/26/10	FINANCE CHARGE	7.21	03/08/10	349.88	-	349.88
Subtotal		418.73		408.73	10.00	418.73
12/26/12	10 PC LASER	28.85				
12/26/12	6 PC GW SET	22.18				
12/27/12	ELECTRICAL	24.42				
12/27/12	SET SKT 3	43.99				
12/28/12	SLICER	35.58	04/19/13	139.82	-	139.82
-	^^	215.82	08/02/13	231.02	-	231.02
Subtotal		370.84		370.84	-	370.84
Total		\$ 789.57		\$ 779.57	10.00	789.57

^^ - Late fees and finance charges incurred from January 2013 through July 2013.

As illustrated by the **Table**, purchases were made using the credit card in December 2009 and late fees and finance charges for the purchases were assessed to the account in January and February 2010. The total of the purchases, late fees, and finance charges is \$418.73. The first payment to satisfy the amount due was made electronically from Ms. Leytham's personal bank account. The 2 payments for the remaining balance were made electronically from the City's account.

The **Table** also illustrates purchases were made using the credit card in December 2012 and late fees and interest for the purchases were assessed to the account from January 2013 through July 2013. The total of the purchases, late fees, and interest is \$370.84. This amount was paid electronically from the City's account. While the descriptions of the purchases from the monthly credit card statements are not complete, it does not appear the purchases were for City operations. In addition, purchases made on behalf of the City should have been paid in a timely manner. It appears the personal purchases made in December were not paid until City funds were used to partially satisfy the amount due in April and the remaining balance was completely paid in August.

Because Ms. Leytham's personal funds were used for the purchases identified in **Table 8**, the 2009 and 2010 purchases appear personal in nature. In addition, the December 2012 purchases appear personal in nature. As a result, the \$779.57 paid from the City's account for the purchases are included in **Exhibit A** as improper disbursements.

During our review of the monthly credit card statements from Capital One, Chase, and Bank of America, we identified a number of purchases made at various Wal-Mart locations. As previously stated, Ms. Leytham stated during the July 23, 2014 interview she made purchases using her personal credit cards on behalf of the City. Because purchases at Wal-Mart may have been personal in nature, for City operations, or for a mix of reasons, we subpoenaed information from Wal-Mart related to the individual charges on the credit cards.

Representatives of Wal-Mart were able to provide detailed information only for the purchases from November 18, 2011 through April 10, 2014. The detailed information provided by Wal-Mart included a description of each item purchased for each transaction during this period, but did not include any related sales tax. The purchases made from Wal-Mart with Ms. Leytham's credit cards from November 18, 2011 through April 10, 2014 total \$5,421.02, net of tax. Of this amount, the purchases from January 1, 2014 through April 10, 2014 total \$18.79. As a result, the vast majority of the purchases for which detailed information was provided were made during Ms. Leytham's tenure as City Clerk.

Using the detailed information provided by Wal-Mart, we classified the individual items purchased into the categories listed in **Table 9**.

Table 9

Category	Number of Items Purchased	Amount
Household	145	\$ 1,448.44
Food, drinks, and deposits	342	1,207.49
Entertainment	91	1,002.88
Clothing	76	597.78
Health and beauty products	84	468.39
Animal supplies	42	420.02
Cleaning supplies	18	139.90
Alcohol and deposits	21	136.12
Total	819	\$ 5,421.02

The household category includes purchases such as small quantities of potting soil, flowers, fragrance cubes, batteries, cookware, knee/elbow pads, Hello Kitty® products, a 16GB micro SD card, holiday decorations, and a baby gate. The entertainment category includes purchases such as DVDs, books, magazines, and toys, such as Lego's and dolls. The cleaning supplies included laundry detergent, dishwasher detergent, and fabric cleaner. These purchases are personal in nature.

As previously stated, Ms. Leytham stated during the interview on July 23, 2014 she sometimes used City funds to pay her personal credit card bills instead of taking a payroll check. Specifically, she stated, "Instead of me taking a pay check, when I would make purchases for the City and when I had some personal things on it, then my pay check went to that." She also stated, "Instead of me cutting a personal check, I would pay it towards the MasterCard or the VISA and then would pay what the City's portion of what they owed on that, too."

During our review of the checks issued from the City's account and the payments posted to Ms. Leytham's personal credit card accounts, we identified the checks listed in **Table 10** which were issued to Ms. Leytham but were used to pay a portion of the balance she owed on her personal credit card accounts. Each of the checks listed in **Table 10** are included in the payroll checks discussed in detail in another section of this report.

Table 10

Date of Check	Check Number	Amount	Date Cleared City's Checking Account	Date Posted to Personal Credit Card Account	Credit Card Paid with the Check
12/13/04	16112	\$ 318.92	12/20/04	12/16/04	Capital One
02/19/07	17248	311.92	03/08/07	03/06/07	Bank of America
02/23/07	17250	311.92	03/08/07	03/06/07	Bank of America
03/05/07	17252	311.92	03/08/07	03/06/07	Bank of America
10/15/07	17538	282.40	10/23/07	10/22/07	Bank of America
10/22/07	17540	282.40	10/29/07	10/25/07	Bank of America

On the same day Ms. Leytham issued check number 16112 to herself as a payroll check, she also issued check number 16113 to Cap Services (Capital One) from the City's account for \$946.41. Check number 16113 is included in **Exhibit B**. The 2 payments were used to make a \$634.71 payment on 1 of Ms. Leytham's personal Capital One credit card accounts and a \$630.62 payment on a different Capital One credit card account. Both payments were posted on December 16, 2004 and both checks cleared the City's account on December 20, 2004.

Other Credit Cards - As stated previously, we subpoenaed the monthly credit card statements for the accounts possible to determine if the payments on the credit card accounts from the City account were used to pay amounts due on Ms. Leytham's personal credit card accounts. However, we were not able to obtain the monthly statements for each credit card account to which a payment was issued from the City's account, including MBNA, MCC/MCCBG, Axsys, and GE/GEMB. Payments on these credit card accounts with City funds were made during the periods summarized below.

- MBNA – There were 4 payments from December 4, 2000 through January 12, 2004. The payments total \$6,301.18. The payment dated December 4, 2000 cleared the City's account on January 10, 2001 and was included in the January 2001 bank statement.
- MCC/MCCBG – There were 22 payments which total \$13,375.38. The first payment was made in June 2002 and the last check was dated January 4, 2005.
- Axsys – There was 1 payment for \$623.86 dated October 29, 2001.
- GE/GEMB – There were 5 payments made from September 5, 2005 through November 13, 2006. The payments total \$4,136.15.

The amounts paid on these credit card accounts are summarized in **Table 11** and discussed in the following paragraphs.

Table 11						
Personal Credit Card Accounts						
Calendar Year	Number of Payments	MBNA	MCC/CCBG	Axsys	GE/GEMB	Total
2001	5	\$ 3,026.38	1,373.92	623.86	-	5,024.16
2002	6	1,861.88	2,578.45	-	-	4,440.33
2003	7	-	4,001.03	-	-	4,001.03
2004	6	1,412.92	3,850.13	-	-	5,263.05
2005	6	-	1,571.85	-	1,619.82	3,191.67
2006	2	-	-	-	2,516.33	2,516.33
Total	32	\$ 6,301.18	13,375.38	623.86	4,136.15	24,436.57

As illustrated by **Exhibit B**, the earliest payment identified was a check issued to MBNA on December 4, 2000 for \$1,500.00. The remaining payments on the credit card accounts for which we were unable to obtain the monthly credit card statements ranged from \$160.00 to \$2,001.04.

To determine if it was reasonable for City funds to be used for these credit card payments, we reviewed the minutes of City Council meetings around the time of the payments for any notations regarding the payments, unusual purchases, or large projects undertaken by the City. We did not identify any approval for the payments or any notations of unusual purchases or large projects undertaken by the City around the time of the payments. We also discussed the payments with City officials. A former City Council member we spoke with stated if Ms. Leytham had made a purchase on behalf of the City using her personal credit card, the City Council would have

authorized a reimbursement to Ms. Leytham. He also stated the City Council did not authorize Ms. Leytham to pay her personal credit cards directly with City funds.

As previously stated, the City did not have any credit cards. Also as previously stated, we determined a number of other payments made with City funds to Capital One, Chase, and Bank of America were not for City operations. As a result, the \$24,436.57 of City funds paid to Axsys, MCC/MCCBG, MBNA, and GE/GEMB credit cards is included in **Exhibit A** as improper disbursements.

Checks to Anna Lori Leytham

During our review of checks issued from the City's bank accounts from January 1, 2001 through April 30, 2014, we identified 735 checks Ms. Leytham issued to herself. During the interview with Ms. Leytham on July 23, 2014, she stated payroll checks were issued on a weekly basis, but later switched to a monthly basis. She also stated she received reimbursement checks once or twice per year.

The first check Ms. Leytham issued to herself between January 1, 2001 through April 30, 2014 was dated January 2, 2001. The last check she received from the City's bank accounts was dated October 31, 2013.

We reviewed the 735 payments Ms. Leytham issued to herself to determine the propriety of the amount and frequency of the payments. Our findings are discussed in detail in the following paragraphs.

Reimbursements – During the interview with Ms. Leytham on July 23, 2014, she stated she received reimbursement checks once or twice per year and “it might be \$500.00.” She also stated she issued the reimbursement checks to herself near the end of the calendar year. When asked if there would be any documentation for the reimbursements in the City's records, Ms. Leytham stated, “I don't know. We lost a lot of records in moving over here.” When asked if she was referring to the move across the street from the prior City Hall location to the current location, she stated, “Yeah. There was some flooding over there and it was an open office over there. Everyone had a key for over there.”

During our review of checks Ms. Leytham issued to herself, we identified 12 checks issued in November or December. The checks identified are listed in **Exhibit C** and may be the checks Ms. Leytham was referring to. These checks were not for the same amount as the “typical” weekly payroll checks for each year reviewed. We were unable to locate any supporting documentation in the City's records for the 12 payments to Ms. Leytham.

According to City officials we spoke with, Ms. Leytham was entitled to reimbursement of any expenses or mileage she incurred on behalf of the City. However, they could not think of any significant expenses she would have to pay on behalf of the City. In addition, none of the City Council members we spoke with recalled an instance in which Ms. Leytham requested a reimbursement from the City.

Each City Council member we spoke with stated if Ms. Leytham had made a purchase on behalf of the City, it would have been small in amount and they would have expected her to submit a receipt, invoice, or other appropriate documentation for the reimbursement. City Council members we spoke with also stated Ms. Leytham attended training when she was first hired as the City Clerk in 1998, but none identified any training she had attended recently.

We also reviewed the disbursement listing approved by the City Council to determine if any of the checks issued to Ms. Leytham at the end of the year were approved. We did not identify any approved disbursements or reimbursements to Ms. Leytham.

Because she had access to the City's checking accounts, she would not have to make purchases on behalf of the City with her own funds and be reimbursed at a later date. In addition, we identified payments directly to vendors, such as Staples and Office Max, for items such as supplies.

As previously stated, Ms. Leytham stated the reimbursements she received "might be \$500.00." As illustrated by **Exhibit C**, the payments identified as potential reimbursements to Ms. Leytham ranged from \$60.03 to \$952.90. Of the 12 payments, 6 exceeded the \$500.00 estimate provided by Ms. Leytham. The **Exhibit** includes 2 checks issued at the end of 2001 and a check at the end of each year from 2002 through 2011.

Because the City Council members we spoke with do not recall any instances when Ms. Leytham requested a reimbursement, we observed payments directly to vendors for items such as office supplies, and the 12 payments were not supported by appropriate documentation or approved in the City Council minutes or approved disbursement listings, the \$5,439.42 total of the payments is included in **Exhibit A** as improper disbursements.

Payroll – As previously stated, Ms. Leytham stated during the July 23, 2014 interview payroll checks were issued on a weekly basis, but later switched to a monthly basis. Based on our observations of the checks Ms. Leytham issued to herself, she switched to monthly checks in August 2012. We reviewed each of the checks Ms. Leytham issued to herself to determine the propriety of the number of checks and the amount of each check. We also reviewed any documentation available related to Ms. Leytham's authorized payroll. Specifically, we reviewed each of the following.

- Payroll registers and W-2's – Payroll registers were available for 2008 through 2013. We were also able to review Ms. Leytham's W-2's for 2001 through 2013.

When we compared the payroll registers to Ms. Leytham's W-2's for 2008 through 2012, we determined the total gross wages recorded in the payroll registers exceeded the total gross wages reported on the W-2's by less than .5%. As a result, the payroll registers appear to be a complete summary of the payroll checks issued to Ms. Leytham. However, we identified additional checks issued to Ms. Leytham during this period which were for typical weekly payroll amounts but were not included in the payroll register or her W-2.

When we compared the 2013 payroll register to Ms. Leytham's W-2, we determined the amounts reported on the W-2 exceeded the amounts recorded in the payroll register by over 15%. As a result, we determined the 2013 payroll register was not reliable as a listing of the payroll checks Ms. Leytham received.

The payroll registers available for our review document checks were issued on a weekly basis prior to August 2012. The dates recorded in the payroll registers also document payroll checks were typically issued on Mondays.

By identifying checks which were issued to Ms. Leytham on or near Mondays during 2001 through 2007, we compiled a listing of checks which appear to be weekly payroll checks. By applying the ratio of Ms. Leytham's net to gross payroll amounts from 2008 through 2011 to the checks we identified for 2007, we calculated a total gross payroll amount for Ms. Leytham for 2001 through 2007. When we compared the calculated amount to her W-2's for these years, we determined the amount reported on her W-2's exceeded the calculated gross wages by 1.3%. As a result, the calculated gross payroll amount and the checks identified as weekly payroll amounts appear reasonable.

- Minutes from City Council Meetings and Employment Contracts – Ms. Leytham’s employment contracts were available for fiscal years 2010 and 2012. As previously stated, according to former City Council members we spoke with, typical hours at City Hall were from 9:00 a.m. to 2:00 p.m. Monday through Thursday. However, the employment contracts stated Ms. Leytham’s work schedule was 9:00 a.m. to 3:00 p.m. 4 days per week. The contracts also specified her hourly rate was \$12.36 for fiscal year 2010 and \$12.77 for fiscal year 2012.

We were not able to locate an employment contract for fiscal year 2011 or periods prior to fiscal year 2010. However, we identified notations in the minutes of City Council meetings which specified an hourly rate or an authorized percentage increase for Ms. Leytham’s authorized hourly rate.

The hourly rates we identified for Ms. Leytham prior to fiscal year 2010 are summarized in **Table 12**.

Table 12

City Council Minutes	Effective Period*	Authorized Hourly Rate
#	Prior to June 2000	\$ 8.75
June 2000^	June 2000 – June 2001	9.15
June 2001	June 2001 – January 2002	9.42
January 2002	January 2002 – March 2004	9.89
March 2004	March 2004 – March 2005	10.38
March 2005	March 2005 – March 2006	10.69
March 2006	March 2006 – February 2007	11.06
February 2007	February 2007 – March 2008	11.61
March 2008	March 2008 – July 2009	12.19

* - Based on dates new pay rates were authorized. City Council minutes did not specify effective dates.

- The minutes from June 2000 authorized a \$.40 increase. As a result, we were able to calculate Ms. Leytham’s authorized rate prior to June 2000.

^ - The City Council minutes from June 2001 authorized a “3% raise bringing her to \$9.42 per hour.” As a result, we were able to calculate Ms. Leytham’s authorized rate for June 2000 to June 2001.

- IPERS Reports - We were able to obtain the monthly or quarterly wages Ms. Leytham reported to IPERS for the period January 1, 2006 through October 31, 2013. When we compared the individual IPERS reports to the payroll registers (when available) and checks actually issued to Ms. Leytham, we determined the amounts reported to IPERS did not consistently agree with the payroll registers or actual payments. We also determined the amount paid to Ms. Leytham exceeded the amount reported to IPERS for the period January 1, 2006 through October 31, 2013.

Based on the payroll records available, we determined the most appropriate manner to identify Ms. Leytham’s payroll checks was to accept the checks issued closest to each Monday (the day recorded in the payroll registers available) as long as the check closest to each Monday appeared reasonable as a payroll amount. The reasonableness of check amounts was determined by comparing the check amount to the amounts of checks surrounding it.

The 723 checks issued to Ms. Leytham which were not identified as reimbursements are listed in **Exhibit D** and are summarized by calendar year in **Table 13**. **Exhibit D** illustrates and **Table 13** summarizes the payments we classified as accepted as weekly or monthly payments for payroll. Because Ms. Leytham was paid weekly prior to August 1, 2012, we classified 1 payment per week for this period as acceptable. As illustrated in **Exhibit D**, we also accepted 1 payment per month as acceptable for August 2012 through October 2013, with the exception of December 2012. In December 2012, Ms. Leytham issued herself 2 checks, but both were less than the amount we would have expected as a monthly payroll payment. As a result, we accepted both payments as payroll payments. The last payment Ms. Leytham made to herself was in October 2013.

Table 13

Calendar Year	Accepted as Weekly or Monthly Payroll		Additional Payments		Total	
	Number of Checks	Amount	Number of Checks	Amount	Number of Checks	Amount
2001	53	\$ 15,709.52	7	\$ 2,118.22	60	\$ 17,827.74
2002	52	15,848.49	5	1,504.68	57	17,353.17
2003	52	16,122.60	6	1,886.46	58	18,009.06
2004	50	14,894.26	10	3,142.08	60	18,036.34
2005	52	15,600.61	4	1,198.13	56	16,798.74
2006	53	16,526.69	5	1,563.55	58	18,090.24
2007	51	15,734.30	1	212.28	52	15,946.58
2008	52	17,245.12	6	2,056.21	58	19,301.33
2009	50	19,646.68	7	6,840.50	57	26,487.18
2010	53	21,372.14	35	24,628.03	88	46,000.17
2011	51	20,882.21	3	2,607.44	54	23,489.65
2012	37	20,082.19	10	11,502.33	47	31,584.52
2013	10	13,688.04	8	9,159.13	18	22,847.17
Total	616	\$ 223,352.85	107	\$ 68,419.04	723	\$ 291,771.89

As illustrated by **Exhibit D**, we identified 5 instances for which it appears a weekly payroll payment was not issued to Ms. Leytham. Specifically, we identified 2 instances in 2004 and 1 instance in each of 2007, 2008, and 2009. Because there were no timesheets or other records which document the time periods for which Ms. Leytham was paid and when she may have taken paid or unpaid leave, we could not make any adjustments for these periods.

Exhibit D and **Table 13** also illustrate we identified 107 checks Ms. Leytham issued to herself which were in addition to her weekly or monthly payroll checks. As illustrated by the checks listed in **Exhibit D**, many of the additional checks were similar in amount to the weekly or monthly payroll checks Ms. Leytham issued to herself. However, some of the additional checks were in amounts greater than her typical payroll checks, such as check number 18130 which was dated December 8, 2008 and issued for \$538.62. Most of Ms. Leytham's payroll checks around this period were for either \$368.43 or \$385.49. Another example is check number 18366 which was dated July 28, 2009 and issued for \$1,654.21. Most of Ms. Leytham's payroll checks around this period were for either \$380.78 or \$398.67. The additional checks listed in **Exhibit D** range from \$212.28 to \$2,589.14.

The **Exhibit** illustrates many of the additional checks Ms. Leytham issued to herself near the end of each calendar year were often significantly larger in amount than other additional checks or payroll checks. The **Exhibit** also illustrates a number of the payroll checks Ms. Leytham issued to herself were issued in advance of the weekly payroll date prior to August 2012. In addition, a number of the monthly payroll checks beginning in August 2012 were issued prior to the end of

the month. Monthly payroll checks should not have been issued for the month prior to the end of the month.

The \$68,419.04 total of the 107 additional checks is included in **Exhibit A** as improper disbursements.

As previously stated, Ms. Leytham's employment contracts were available for fiscal years 2010 and 2012. The employment contracts stated Ms. Leytham's work schedule was 9:00 a.m. to 3:00 p.m. 4 days per week, which total 24 hours per week. According to City officials we spoke with, Ms. Leytham may also have worked additional hours during the weeks City Council meetings were held, or periodically as needed. In addition, the current City Clerk stated she typically works 25 to 30 hours per week, but closer to 25 hours unless there is a City Council meeting. While Ms. Leytham may have worked more than 24 hours per week, City officials did not believe she should exceed 30 hours per week.

Using Ms. Leytham's authorized hourly wages and the amount of gross pay recorded in the payroll registers for 2008 through 2013 or the gross pay we calculated for 2001 through 2007, we determined the number of hours she was paid for with each check listed as "acceptable" in **Exhibit D**.

As stated previously, Ms. Leytham issued weekly payroll checks to herself prior to August 2012. We determined the number of hours for the 600 weekly checks issued to Ms. Leytham prior to August 1, 2012 ranged from 23 to 76. Of the 600 checks, only 33 were for 30 hours or less. We also determined the number of hours for the 16 monthly checks issued to Ms. Leytham between August 1, 2012 and October 31, 2013 ranged from 105 to 244.

Because Ms. Leytham was expected to work no more than 30 hours per week, we calculated the maximum amount Ms. Leytham should have been paid from January 1, 2001 through October 31, 2013. We then compared that amount to the amount she was actually paid for the period in **Exhibit D**. Our calculations are summarized by calendar year in **Table 14**.

Table 14

Calendar Year	Accepted as Weekly/ Monthly Payroll			Authorized Gross Pay*	Excess Gross Pay	Employer's Share of		Total Excess
	No. of Checks	Net Amount	Gross Amount			FICA	IPERS	
2001	53	\$ 15,709.52	19,636.90	14,767.19	4,869.71	301.90	280.05	5,451.66
2002	52	15,848.49	19,810.61	15,428.40	4,382.21	271.68	251.89	4,905.78
2003	52	16,122.60	20,153.25	15,428.36	4,724.89	292.88	271.69	5,289.46
2004	50	14,894.26	18,617.83	15,458.81	3,159.02	195.79	181.64	3,536.45
2005	52	15,600.61	19,500.76	16,593.91	2,906.85	180.22	167.11	3,254.18
2006	53	16,526.69	20,658.38	17,406.92	3,251.46	201.63	186.94	3,640.03
2007	51	15,734.30	19,667.88	17,680.31	1,987.57	123.23	117.63	2,228.43
2008	52	17,245.12	21,835.38	18,626.85	3,208.53	198.99	201.17	3,608.69
2009	50	19,646.68	24,413.79	18,420.33	5,993.46	371.53	390.81	6,755.80
2010	53	21,372.14	26,876.86	19,652.40	7,224.46	447.84	492.42	8,164.72
2011	51	20,882.21	26,470.89	19,230.60	7,240.29	448.96	545.62	8,234.87
2012	37	20,082.19	28,916.91	20,304.30	8,612.61	534.05	727.00	9,873.66
2013^	10	13,688.04	22,064.11	16,473.30	5,590.81	346.64	484.74	6,422.19
Total	616	\$ 223,352.85	288,623.55	225,471.68	63,151.87	3,915.34	4,298.71	71,365.92

^ - Through October 31, 2013.

* - Based on 30 hours per week and Ms. Leytham's authorized hourly rate prior to July 31, 2012. Based on Ms. Leytham's authorized hourly rate and 120 hours for months with 4 weeks and 150 hours for months with 5 weeks beginning August 1, 2012.

As illustrated by **Table 14**, we determined Ms. Leytham received \$63,151.87 of gross pay for hours she paid herself in excess of 30 per week. In addition to the excess gross pay, the City incurred the employer's share of FICA and IPERS contributions for the excess pay, which total \$3,915.34 and \$4,298.71, respectively. As a result, the total excess cost incurred by the City totals \$71,365.92. Because Ms. Leytham was not expected or authorized to work in excess of the 30 hours per week used in our calculation, the \$71,365.92 is included in **Exhibit A** as improper disbursements.

Payments to NEXT Credit Services

During our review of disbursements from the City's bank accounts, we identified 3 payments issued to NEXT Credit Services. Based on an internet search, NEXT Credit Services is a credit repair and consulting vendor which "was formed to help consumers take off their financial distress in regards to inaccurate, questionable and negative credit in the most legal and affordable way." The payments identified are listed in **Table 15**. A copy of check number 12526 is included in **Appendix 1**.

Table 15

Check Date	Check Number	Payee	Amount
10/29/01	12526	NEXT SERVICES^	\$ 1,671.49
06/03/02	13120	NEX	1,447.88
09/24/02	13302	NEX	906.69
Total			<u>\$ 4,026.06</u>

^ - As illustrated by **Appendix 1**, the word "SERVICES" was applied to the check manually.

As illustrated by the **Table**, the first payment identified to Next Services was issued on October 29, 2001. As stated previously, Ms. Leytham issued 3 checks from the City's account to credit card companies on October 29, 2001. In addition, Ms. Leytham issued multiple checks to credit card companies on June 3, 2002 and September 24, 2002, which were the days she issued the 2 remaining checks to Next Credit Services from the City's account.

Because these payments are not for City operations, the \$4,026.06 total is included in **Exhibit A** as improper disbursements.

Payments to Ms. Leytham's Family Members

During our review of disbursements from the City's bank accounts, we identified payments to Ms. Leytham's family members. The payments identified are listed in **Table 16**.

Table 16

Check Date	Check Number	Payee	Amount
11/29/01	12582	Frederick Leytham	\$ 109.89
05/15/02	13112	Fred Leytham	169.60
11/25/02	13429	Fred Leytham	67.41
			<u>\$ 346.90</u>
01/08/13	20062	Gaitlin Leytham	259.87
03/11/13	20092	Gaitlin Leytham	555.24
			<u>815.11</u>
Total			<u>\$ 1,162.01</u>

We were unable to locate any documentation in the City's records which supported the payments listed in **Table 16**. We also reviewed the minutes of City Council meetings around the time of the payments. None of the payments to Frederick (Fred) Leytham, Ms. Leytham's husband, were included in the minutes or in the approved disbursement listing attached to the minutes. When we spoke with the former Mayor about the payments, he stated he did not recall the City Council authorizing any payments to Fred Leytham. However, he also stated because the payments had been made such a long time ago, he could not be confident they were not approved. Because we are unable to determine the propriety of the \$346.90 of payments, they are included in **Exhibit A** as unsupported disbursements.

The approved disbursement listing attached to the minutes of the February 4, 2013 City Council meeting include a \$340.00 payment to Gaitlin Leytham, Ms. Leytham's son, with the notation "snow removal". However, the minutes of the meeting state the City Council wished to thank a citizen for volunteering his time, fuel, and equipment "to help clear streets and sidewalks." As illustrated by **Table 16**, neither payment to Gaitlin Leytham agrees with the amount approved by the City Council. According to the former Mayor, Gaitlin Leytham did remove snow during the period he was paid. However, he also stated he knows of no reason Gaitlin Leytham would have been paid more than the amount approved by the City Council. Because the City Council approved \$340.00 to be paid to Gaitlin Leytham, the excess \$475.11 paid to him is included in **Exhibit A** as improper disbursements.

Payments to Other Vendors

During our review of disbursements from the City's bank accounts, we identified 20 payments to vendors which appeared unusual for the City's operations. The disbursements identified are listed in **Exhibit E**. As stated previously, we reviewed available documentation to determine if the disbursements were appropriate. However, supporting documentation was not available for many disbursements. Because supporting documentation was not available for the disbursements included in **Exhibit E**, we reviewed disbursement listings approved by the City Council near the time of the payments and discussed the disbursements with City officials to determine if they were appropriate.

As illustrated by the **Exhibit**, only single charges were identified at Sam's Club, Don's Truck, Medicap, Cat and Doghouse, and Dell Computer Services during the period of our review. The **Exhibit** also illustrates multiple payments were made to LTD Commodities and Zacks. Current and former City officials we spoke with stated they were not aware of why the City would have incurred charges at the vendors listed in **Exhibit E**. Considerations for each of the payments are summarized below:

- Because the annual membership fee to Sam's Club is \$35.00, it appears the ACH payment from the City's account is for a membership. Because the City did not have any other purchases from Sam's Club during the period of our review, the payment appears to be personal in nature. As a result, it is classified as an improper disbursement.
- Based on our review of disbursements from the City's account, we determined it was not unusual for the City to make purchases from a locally-owned pharmacy in Toledo, IA. Because the \$16.29 payment included in **Exhibit E** is the only payment to another pharmacy, it appears to be personal in nature. As a result, it is classified as an improper disbursement.
- The payment to Cat and Doghouse was not approved by the City Council. When we asked City officials about the payment, they were unable to identify the vendor. However, they stated animal control issues for the City were usually handled with assistance from Tama County or perhaps an animal control facility in Marshalltown. As a result, the payment is classified as an improper disbursement.

- LTD or LTD Commodities is a mail order and on-line vendor which sells various household goods, such as home decor, garden and outdoor products, toys, apparel, and holiday and gift items. None of the 8 payments were included in the disbursement listings approved by the City Council. When we asked the current City Clerk about the vendor, she stated she has not had any reason to make a purchase from LTD. The City's Librarian also told us the City did not make any purchases from the vendor on behalf of the Library. As a result, the payments are classified as improper disbursements.
- We were unable to determine if the remaining payments in **Exhibit E** were for City operations or were personal in nature based on the vendor, frequency of payments, and amounts. As a result, they are classified as unsupported disbursements. Based on information available through discussions with City officials and internet searches, we determined Don's Truck is a repair shop, Dell Computer Services sells computer products, and Zacks is a locally owned sporting goods and apparel vendor.

The \$5,978.98 and \$1,226.99 of disbursements listed in **Exhibit E** as unsupported and improper disbursements, respectively, are included in **Exhibit A**.

Bank Charges

During our review of disbursements from the City's bank accounts, we identified 22 instances in which a total of \$710.00 of overdraft or insufficient fund charges were incurred. The individual charges paid range from \$25.00 to \$50.00 and were incurred between March 23, 2009 and January 19, 2014. Specifically, 2 were incurred in 2009, 3 were incurred in 2010, 7 were incurred in 2012, 8 were incurred in 2013, and 2 were incurred during 2014.

The bank charges were a result of the improper disbursements issued by Ms. Leytham to herself and her credit card accounts. As a result, the \$710.00 of bank charges are not a result of City operations and are included in **Exhibit A** as improper disbursements.

COLLECTIONS

As previously stated, the City's primary revenue sources include taxes from the State of Iowa and Tama County and utility collections. We reviewed documentation related to these revenue sources to determine if collections were properly deposited.

Taxes from the State of Iowa – The majority of revenues received from the State of Iowa are road use tax and local option sales tax. We confirmed all payments to the City by the State of Iowa and determined they were properly deposited to the City's bank accounts.

Taxes from Tama County – We confirmed all payments to the City by Tama County were properly deposited to the City's bank accounts.

Estimated Undeposited Utility Billings – Ms. Leytham had sole responsibility for the City's utility billings during her tenure as City Clerk. She was responsible for preparing the billings, collecting payments, preparing deposits, delivering deposits to the bank, and posting billings and collections to customer accounts.

During our investigation, City officials were unable to locate any reconciliations between utility billings and collections. In addition, an outstanding or delinquent customer listing could not be located for the period of our review. There was no periodic comparison of amounts recorded in the accounting system to supporting documentation.

Because sufficient records were not available to determine if all collections for utility billings were properly deposited, we compared the collections deposited to the bank from January 1, 2013 to December 31, 2013 to the collections deposited to the bank from January 1, 2014 to December 31, 2014.

By eliminating the collections from the State of Iowa and Tama County, we determined \$198,255.98 was deposited to the City's bank accounts during 2013, Ms. Leytham's last year of employment as the City Clerk. Because the City had no other significant sources of revenue, it appears these deposits were primarily composed of utility collections. In contrast, the current City Clerk deposited \$213,392.84 of utility collections from January 1, 2014 to December 31, 2014. The amount deposited during 2013 was approximately 93% of the amount deposited in 2014.

According to City officials we spoke with, Ms. Leytham did not consistently enforce utility shut-offs associated with delinquent accounts. They also stated they are unsure if all accounts were properly billed in a timely manner. Because sufficient records are not available, we are unable to determine if Ms. Leytham properly billed for monthly utility services, if she collected payments for the amounts billed, and if collections received were properly deposited to the City's bank accounts. As a result, we have not included any undeposited collections in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Garwin to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:

- (1) Receipts – collecting, depositing, and posting.
- (2) Disbursements – making purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting payments.
- (3) Payroll – calculating, preparing, signing and distributing checks, and posting payments.
- (4) Bank accounts – receiving and reconciling monthly bank statements to accounting records.
- (5) Reporting – preparing City Council meeting minutes and financial reports.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the City Clerk, the Mayor, and City Council members. In addition, the Mayor and City Council members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

Also, the City should ensure more than 1 signature is required on all of the City's checks. If a signature stamp is used for the countersignature, it should not be held in the custody of the City Clerk or applied by the City Clerk.

Specifically, the bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Disbursements – During our review of the City's disbursements, the following were identified:

- (1) Disbursements were not always supported by invoices or other documentation.
- (2) Not all disbursements were approved by the City Council.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those specifically allowed by a City Council approved policy. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next City Council meeting for review and approval. All payments should be remitted in a timely manner to ensure late fees and interest are not incurred.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to a second independent person for review and countersignature.

- C. Reconciliation of Utility Billings, Collections, and Delinquent Accounts – The former City Clerk had sole responsibility for preparing billings for the City’s utilities. She was responsible for preparing the billings, collecting payments, preparing deposits, delivering deposits to the bank, and posting billings and collections to customer accounts. In addition, utility billings, collections, and delinquent accounts were not reconciled.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council, or an independent individual designated by the City Council, should review the reconciliations and monitor delinquent accounts. Delinquent accounts should not be written off without City Council approval.

- D. Payroll – During our review of payroll, we were unable to locate timesheets or other appropriate documentation of the number of hours the former City Clerk was paid for. According to former City officials we spoke with, they stated the number of hours she worked was “on the honor system.” In addition, the payroll register available for our review did not agree with the information recorded on the former City Clerk’s 2013 W-2 form.

Recommendation – The City should implement procedures to ensure appropriate payroll records are maintained. City officials should periodically review payroll records to ensure payroll is calculated properly. In addition, the City Council, or a designated member who is familiar with the City Clerk’s actions, should review and approve the City Clerk’s timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

- E. City Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes to be kept of all meetings of governmental bodies. During our review of minutes, we determined:

- Minutes were not signed by the City Clerk as required by section 380.7(4) of the *Code of Iowa*. In addition, they did not include the signature of the Mayor or a City Council member to authenticate the record.
- Not all disbursements were presented to the City Council for approval.
- The minutes did not include financial reports filed by the City Clerk.

Recommendation – The City should implement procedures to ensure the City Clerk and the Mayor or a City Council member sign all meeting minutes. In addition, the minutes should be reviewed in a timely manner so any errors can be identified and corrected. The City Council should also ensure all City obligations are presented to the City Council for approval prior to payment and financial reports the City Clerk presents to the City Council are filed with the related minutes.

The City Council should also ensure compliance with all applicable sections of the *Code of Iowa*.

Exhibits

**Report on Special Investigation of the
City of Garwin**

Report on Special Investigation of the
City of Garwin

Summary of Findings
For the Period January 1, 2001 through April 30, 2014

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Credit card payments:				
Capital One	Exhibit B	\$ 154,808.54	-	154,808.54
Chase	Page 12	110,385.56	-	110,385.56
Bank of America	Exhibit B	102,624.59	-	102,624.59
Home Depot	Exhibit B	11,066.29	-	11,066.29
Sears	Exhibit B	779.57	-	779.57
Other credit cards	Table 10	24,436.57	-	24,436.57
		404,101.12	-	404,101.12
Checks to Anna Lori Leytham:				
Reimbursement checks	Exhibit C	5,439.42	-	5,439.42
Payroll checks:			-	-
Additional checks	Exhibit D/Table 13	68,419.04	-	68,419.04
Additional hours	Table 14	71,365.92	-	71,365.92
		145,224.38	-	145,224.38
NEXT Credit Services	Table 15	4,026.06		4,026.06
Payments to family members:				
Frederick (Fred) Leytham	Table 16	-	346.90	346.90
Gaitlin Leytham	Pages 25 and 26	475.11	-	475.11
Payments to other vendors	Exhibit E	1,226.99	5,978.98	7,205.97
Bank charges	Page 27	710.00	-	710.00
Total		\$ 555,763.66	6,325.88	562,089.54

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
01/10/01	11899	12/04/00	MBNA	\$ 1,500.00
08/20/01	12385	08/13/01	MBNA	1,526.38
11/05/01	12510	10/29/01	MCC	486.33
11/05/01	12515	10/29/01	AXSYS	623.86
11/05/01	12520	10/29/01	CAP SERVICES	1,352.57
11/13/01	12542	11/05/01	MCC	887.59
12/11/01	12616	12/04/01	CAP SERVICES	787.82
Subtotal for 2001				7,164.55
04/29/02	13072	04/22/02	MBNA	1,861.88
06/11/02	13121	none	MCC	728.57
06/13/02	13122	06/03/02	CAP SERVICES	1,569.35
06/14/02	13127	06/03/02	MCC	587.13
09/30/02	13301	09/24/02	CAP SERVICES	1,358.82
10/01/02	13298	09/24/02	MCC	536.70
10/02/02	13299	09/24/02	MCC	566.05
11/27/02	13368	11/22/02	MCC	160.00
Subtotal for 2002				7,368.50
01/14/03	13500	01/06/03	CAP SERVICES	1,553.55
01/14/03	13505	01/06/03	MCC	835.75
01/14/03	13510	01/06/03	MCC	705.31
04/14/03	15091	04/01/03	CAP SERVICES	808.17
04/22/03	15086	04/01/03	MCCBG	407.18
05/28/03	15169	05/01/03	MCC	451.96
07/07/03	15231	06/30/03	CAP SERVICES	1,208.38
07/07/03	15185	06/30/03	MCC	465.86
07/09/03	15237	06/30/03	MCC	541.13
10/14/03	15380	09/30/03	CAP SERVICES	1,452.45
11/13/03	15351	11/05/03	CAP SERVICES	1,074.89
12/22/03	15527	12/15/03	CAP SERVICES	1,453.86
12/26/03	15510	12/03/03	MCC	593.84
Subtotal for 2003				11,552.33

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/ MCCBG	MBNA	GE/GEM B
-	-	-	-	-	-	-	1,500.00	-
-	-	-	-	-	-	-	1,526.38	-
-	-	-	-	-	-	486.33	-	-
-	-	-	-	-	623.86	-	-	-
1,352.57	-	-	-	-	-	-	-	-
-	-	-	-	-	-	887.59	-	-
787.82	-	-	-	-	-	-	-	-
2,140.39	-	-	-	-	623.86	1,373.92	3,026.38	-
-	-	-	-	-	-	-	1,861.88	-
-	-	-	-	-	-	728.57	-	-
1,569.35	-	-	-	-	-	-	-	-
-	-	-	-	-	-	587.13	-	-
1,358.82	-	-	-	-	-	-	-	-
-	-	-	-	-	-	536.70	-	-
-	-	-	-	-	-	566.05	-	-
-	-	-	-	-	-	160.00	-	-
2,928.17	-	-	-	-	-	2,578.45	1,861.88	-
1,553.55	-	-	-	-	-	-	-	-
-	-	-	-	-	-	835.75	-	-
-	-	-	-	-	-	705.31	-	-
808.17	-	-	-	-	-	-	-	-
-	-	-	-	-	-	407.18	-	-
-	-	-	-	-	-	451.96	-	-
1,208.38	-	-	-	-	-	-	-	-
-	-	-	-	-	-	465.86	-	-
-	-	-	-	-	-	541.13	-	-
1,452.45	-	-	-	-	-	-	-	-
1,074.89	-	-	-	-	-	-	-	-
1,453.86	-	-	-	-	-	-	-	-
-	-	-	-	-	-	593.84	-	-
7,551.30	-	-	-	-	-	4,001.03	-	-

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
01/20/04	15546	01/12/04	MBNA	1,412.92
01/21/04	15545	01/12/04	CAP SERVICES	1,034.45
01/21/04	15547	01/12/04	MCC	1,062.82
04/29/04	15710	04/21/04	CAP SERVICES	2,525.98
07/09/04	15812	06/30/04	MCC	712.19
07/12/04	15804	06/22/04	CAP SERVICES	1,453.29
08/26/04	15907	08/19/04	MCC	937.44
08/30/04	15904	08/19/04	CAP SERVICES	1,096.85
09/16/04	15921	09/07/04	CAP SERVICES	759.98
09/20/04	15922	09/07/04	MCC	647.01
10/12/04	15950	09/30/04	CAP SERVICES	1,003.85
10/13/04	15956	09/30/04	MCC	490.67
11/26/04	16007	11/01/04	CAP SERVICES	1,000.00
11/29/04	16030	11/15/04	CAP SERVICES	1,560.00
12/20/04	16113	12/13/04	CAP SERVICES	946.41
Subtotal for 2004				16,643.86
01/12/05	16140	01/04/05	MCC	511.61
01/13/05	16133	01/04/05	CAP SERVICES	1,093.00
01/13/05	16131	01/04/05	MCC	698.12
01/14/05	16143	01/04/05	MCC	362.12
02/23/05	16191	02/14/05	CAP SERVICES	1,852.87
06/08/05	16317	05/31/05	CAP SERVICES	2,033.93
08/29/05	16471	08/22/05	CAP SERVICES	2,505.11
09/15/05	16507	09/05/05	GEMB	518.58
09/16/05	16510	09/09/05	CAP SERVICES	1,632.81
09/16/05	16513	09/05/05	GEMB	491.35
09/19/05	16515	09/09/05	GEMB	609.89
09/29/05	16533	09/20/05	CAP SERVICES	1,561.41
12/13/05	16671	12/07/05	CAP SERVICES	5,633.16
Subtotal for 2005				19,503.96

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/MCCBG	MBNA	GE/GEM B
-	-	-	-	-	-	-	1,412.92	-
1,034.45	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,062.82	-	-
2,525.98	-	-	-	-	-	-	-	-
-	-	-	-	-	-	712.19	-	-
1,453.29	-	-	-	-	-	-	-	-
-	-	-	-	-	-	937.44	-	-
1,096.85	-	-	-	-	-	-	-	-
759.98	-	-	-	-	-	-	-	-
-	-	-	-	-	-	647.01	-	-
1,003.85	-	-	-	-	-	-	-	-
-	-	-	-	-	-	490.67	-	-
1,000.00	-	-	-	-	-	-	-	-
1,560.00	-	-	-	-	-	-	-	-
946.41	-	-	-	-	-	-	-	-
11,380.81	-	-	-	-	-	3,850.13	1,412.92	-
-	-	-	-	-	-	511.61	-	-
1,093.00	-	-	-	-	-	-	-	-
-	-	-	-	-	-	698.12	-	-
-	-	-	-	-	-	362.12	-	-
1,852.87	-	-	-	-	-	-	-	-
2,033.93	-	-	-	-	-	-	-	-
2,505.11	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	518.58
1,632.81	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	491.35
-	-	-	-	-	-	-	-	609.89
1,561.41	-	-	-	-	-	-	-	-
5,633.16	-	-	-	-	-	-	-	-
16,312.29	-	-	-	-	-	1,571.85	-	1,619.82

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
01/18/06	16723	01/10/06	CAP SERVICES	1,931.06
01/18/06	16722	01/10/06	GEMB	515.29
02/02/06	16739	01/30/06	CAP SERVICES	2,985.63
02/07/06	16748	01/30/06	CAP SERVICES	2,847.24
02/15/06	16754	02/07/06	CAP SERVICES	1,672.82
11/02/06	17055	10/12/06	CHASE	4,716.51
11/08/06	17056	11/12/06	Cap Services	4,716.51
11/21/06	17108	11/13/06	GE	2,001.04
Subtotal for 2006				21,386.10
06/29/07	17389	06/14/07	BOA	8,342.51
07/02/07	17391	06/14/07	CHASE	3,442.31
07/03/07	17390	06/14/07	Cap Services	5,387.75
Subtotal for 2007				17,172.57
02/21/08	-	-	Automatic Debit CHASE EPAY	182.00
03/10/08	17758	03/05/08	CHASE	5,440.38
03/12/08	17757	10/12/06	CAP SERVICES	4,757.17
04/01/08	17756	03/05/08	BOA	8,144.43
04/16/08	-	-	Automatic Debit CHASE EPAY	72.74
06/06/08	-	-	ACH Debit CHASE EPAY	2,814.97
06/16/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	3,569.41
06/24/08	-	-	ACH Debit CAPITAL ONE ONLINE PMT	3,083.34
06/30/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	3,952.24
07/16/08	-	-	ACH Debit CHASE EPAY	2,564.91
07/22/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	2,183.49
08/11/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	4,321.87
08/11/08	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,015.61
08/28/08	-	-	ACH Debit CHASE EPAY	3,676.85
09/16/08	17984	09/08/08	FIA SERVICES	7,719.94
09/16/08	17983	09/08/08	CAP SERVICES	4,435.12
09/24/08	-	-	ACH Debit CHASE EPAY	2,987.46
10/29/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	4,948.48
11/07/08	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,840.00
11/10/08	-	-	ACH Debit CHASE EPAY	2,792.34
11/28/08	-	-	ACH Debit CHASE EPAY	1,444.10
12/12/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	2,874.45
12/12/08	-	-	ACH Debit CHASE EPAY	2,265.48
12/30/08	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	1,954.87
Subtotal for 2008				85,041.65

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/ MCCBG	MBNA	GE/GEM B
1,931.06	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	515.29
2,985.63	-	-	-	-	-	-	-	-
2,847.24	-	-	-	-	-	-	-	-
1,672.82	-	-	-	-	-	-	-	-
-	4,716.51	-	-	-	-	-	-	-
4,716.51	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,001.04
14,153.26	4,716.51	-	-	-	-	-	-	2,516.33
-	-	8,342.51	-	-	-	-	-	-
-	3,442.31	-	-	-	-	-	-	-
5,387.75	-	-	-	-	-	-	-	-
5,387.75	3,442.31	8,342.51	-	-	-	-	-	-
-	182.00	-	-	-	-	-	-	-
-	5,440.38	-	-	-	-	-	-	-
4,757.17	-	-	-	-	-	-	-	-
-	-	8,144.43	-	-	-	-	-	-
-	72.74	-	-	-	-	-	-	-
-	2,814.97	-	-	-	-	-	-	-
-	-	3,569.41	-	-	-	-	-	-
3,083.34	-	-	-	-	-	-	-	-
-	-	3,952.24	-	-	-	-	-	-
-	2,564.91	-	-	-	-	-	-	-
-	-	2,183.49	-	-	-	-	-	-
-	-	4,321.87	-	-	-	-	-	-
4,015.61	-	-	-	-	-	-	-	-
-	3,676.85	-	-	-	-	-	-	-
-	-	7,719.94	-	-	-	-	-	-
4,435.12	-	-	-	-	-	-	-	-
-	2,987.46	-	-	-	-	-	-	-
-	-	4,948.48	-	-	-	-	-	-
4,840.00	-	-	-	-	-	-	-	-
-	2,792.34	-	-	-	-	-	-	-
-	1,444.10	-	-	-	-	-	-	-
-	-	2,874.45	-	-	-	-	-	-
-	2,265.48	-	-	-	-	-	-	-
-	-	1,954.87	-	-	-	-	-	-
21,131.24	24,241.23	39,669.18	-	-	-	-	-	-

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
01/07/09	-	-	ACH Debit CHASE EPAY	1,371.19
01/15/09	-	-	ACH Debit CHASE EPAY	1,680.17
01/22/09	-	-	ACH Debit CHASE EPAY	2,502.04
01/23/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	1,487.52
01/28/09	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,041.24
02/17/09	-	-	ACH Debit CHASE EPAY	3,733.81
02/23/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	4,002.74
03/04/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	2,148.65
03/13/09	-	-	ACH Debit CHASE EPAY	5,006.26
03/23/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	3,258.41
04/08/09	-	-	ACH Debit CHASE EPAY	5,372.08
04/27/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	4,987.23
04/27/09	-	-	ACH Debit CHASE EPAY	3,795.89
05/14/09	-	-	ACH Debit CAPITAL ONE ONLINE PMT	111.82
06/03/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	4,235.09
06/10/09	-	-	ACH Debit CHASE EPAY	5,500.31
06/25/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	4,825.61
06/29/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	945.87
07/10/09	-	-	ACH Debit CHASE EPAY	2,326.99
07/27/09	-	-	ACH Debit CHASE EPAY	1,005.30
08/13/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	2,389.71
09/03/09	-	-	ACH Debit CHASE EPAY	1,376.16
09/15/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	2,152.89
10/29/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	3,124.58
11/02/09	-	-	ACH Debit CHASE EPAY	715.03
12/02/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	869.79
12/15/09	-	-	Online Payment Deerfield IL	1,998.93
12/16/09	-	-	ACH Debit CHASE EPAY	1,264.89
12/17/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	897.41
12/29/09	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	900.00
Subtotal for 2009				78,027.61

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/ MCCBG	MBNA	GE/ GEMB
-	1,371.19	-	-	-	-	-	-	-
-	1,680.17	-	-	-	-	-	-	-
-	2,502.04	-	-	-	-	-	-	-
-	-	1,487.52	-	-	-	-	-	-
4,041.24	-	-	-	-	-	-	-	-
-	3,733.81	-	-	-	-	-	-	-
-	-	4,002.74	-	-	-	-	-	-
-	-	2,148.65	-	-	-	-	-	-
-	5,006.26	-	-	-	-	-	-	-
-	-	3,258.41	-	-	-	-	-	-
-	5,372.08	-	-	-	-	-	-	-
-	-	4,987.23	-	-	-	-	-	-
-	3,795.89	-	-	-	-	-	-	-
111.82	-	-	-	-	-	-	-	-
-	-	4,235.09	-	-	-	-	-	-
-	5,500.31	-	-	-	-	-	-	-
-	-	4,825.61	-	-	-	-	-	-
-	-	945.87	-	-	-	-	-	-
-	2,326.99	-	-	-	-	-	-	-
-	1,005.30	-	-	-	-	-	-	-
-	-	2,389.71	-	-	-	-	-	-
-	1,376.16	-	-	-	-	-	-	-
-	-	2,152.89	-	-	-	-	-	-
-	-	3,124.58	-	-	-	-	-	-
-	715.03	-	-	-	-	-	-	-
-	-	869.79	-	-	-	-	-	-
-	-	-	1,998.93	-	-	-	-	-
-	1,264.89	-	-	-	-	-	-	-
-	-	897.41	-	-	-	-	-	-
-	-	900.00	-	-	-	-	-	-
4,153.06	35,650.12	36,225.50	1,998.93	-	-	-	-	-

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
01/15/10	-	-	ACH Debit CHASE EPAY	1,453.30
02/01/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	799.47
02/01/10	-	-	ACH Debit CHASE EPAY	690.78
02/12/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	789.41
02/23/10	-	-	ACH Debit CHASE EPAY	1,255.55
03/03/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	641.02
03/08/10	-	-	Pay-By-Phone Payment Deerfield IL	58.85
03/08/10	-	-	Online Payment Deerfield IL	1,068.93
03/09/10	-	-	Payment - Thank You	349.88
03/23/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	824.14
03/23/10	-	-	ACH Debit CHASE EPAY	917.50
03/30/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	879.41
03/30/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	768.47
03/30/10	-	-	ACH Debit CHASE EPAY	653.20
04/02/10	-	-	ACH Debit CHASE EPAY	506.85
04/13/10	-	-	ACH Debit CHASE EPAY	1,315.77
04/14/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	798.21
04/23/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	847.26
04/27/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	798.56
04/27/10	-	-	ACH Debit CHASE EPAY	1,364.12
05/07/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	847.12
05/17/10	-	-	ACH Debit CHASE EPAY	1,140.00
05/28/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	936.15
05/28/10	-	-	ACH Debit CHASE EPAY	991.49
06/14/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	847.15
06/14/10	-	-	ACH Debit CHASE EPAY	1,137.47
06/21/10	-	-	Pay-By-Phone Payment Deerfield IL	10.00
07/14/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	852.94
07/15/10	-	-	ACH Debit CHASE EPAY	1,370.36
07/22/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	541.44
07/22/10	-	-	ACH Debit CHASE EPAY	340.05
08/10/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	895.33
08/10/10	-	-	ACH Debit CHASE EPAY	955.66
08/11/10	-	-	Pay-By-Phone Payment Deerfield IL	1,276.38
09/13/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	500.00
09/13/10	-	-	ACH Debit CHASE EPAY	1,413.29
10/04/10	-	-	ACH Debit CHASE EPAY	1,301.27
10/05/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	478.21

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/MCCBG	MBNA	GE/GEMB
-	1,453.30	-	-	-	-	-	-	-
-	-	799.47	-	-	-	-	-	-
-	690.78	-	-	-	-	-	-	-
-	-	789.41	-	-	-	-	-	-
-	1,255.55	-	-	-	-	-	-	-
-	-	641.02	-	-	-	-	-	-
-	-	-	-	58.85	-	-	-	-
-	-	-	1,068.93	-	-	-	-	-
-	-	-	-	349.88	-	-	-	-
-	-	824.14	-	-	-	-	-	-
-	917.50	-	-	-	-	-	-	-
-	-	879.41	-	-	-	-	-	-
-	-	768.47	-	-	-	-	-	-
-	653.20	-	-	-	-	-	-	-
-	506.85	-	-	-	-	-	-	-
-	1,315.77	-	-	-	-	-	-	-
-	-	798.21	-	-	-	-	-	-
-	-	847.26	-	-	-	-	-	-
-	-	798.56	-	-	-	-	-	-
-	1,364.12	-	-	-	-	-	-	-
-	-	847.12	-	-	-	-	-	-
-	1,140.00	-	-	-	-	-	-	-
-	-	936.15	-	-	-	-	-	-
-	991.49	-	-	-	-	-	-	-
-	-	847.15	-	-	-	-	-	-
-	1,137.47	-	-	-	-	-	-	-
-	-	-	10.00	-	-	-	-	-
-	-	852.94	-	-	-	-	-	-
-	1,370.36	-	-	-	-	-	-	-
-	-	541.44	-	-	-	-	-	-
-	340.05	-	-	-	-	-	-	-
-	-	895.33	-	-	-	-	-	-
-	955.66	-	-	-	-	-	-	-
-	-	-	1,276.38	-	-	-	-	-
-	-	500.00	-	-	-	-	-	-
-	1,413.29	-	-	-	-	-	-	-
-	1,301.27	-	-	-	-	-	-	-
-	-	478.21	-	-	-	-	-	-

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
10/14/10	-	-	ACH Debit CAPITAL ONE ONLINE PMT	1,019.85
10/14/10	-	-	ACH Debit CHASE EPAY	382.72
10/25/10	-	-	Pay-By-Phone Payment Deerfield IL	45.00
10/28/10	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,414.38
11/09/10	-	-	ACH Debit CHASE EPAY	1,246.79
11/23/10	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	498.76
11/26/10	-	-	ACH Debit CAPITAL ONE ONLINE PMT	687.25
11/26/10	-	-	ACH Debit CHASE EPAY	606.63
12/10/10	-	-	Online Payment Deerfield IL	1,868.53
12/23/10	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,965.00
12/23/10	-	-	ACH Debit CHASE EPAY	1,694.48
Subtotal for 2010				46,044.38
01/26/11	-	-	ACH Debit CAPITAL ONE ONLINE PMT	143.55
01/27/11	-	-	ACH Debit CHASE EPAY	1,050.08
02/10/11	-	-	ACH Debit CAPITAL ONE ONLINE PMT	3,031.83
02/17/11	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	459.06
03/09/11	-	-	Pay-By-Phone Payment Deerfield IL	437.25
03/10/11	-	-	ACH Debit CAPITAL ONE ONLINE PMT	342.13
03/11/11	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	516.22
03/16/11	-	-	ACH Debit CHASE EPAY	652.72
04/18/11	-	-	CAPITAL ONE ONLINE PMT	1,914.41
04/18/11	-	-	CAPITAL ONE ONLINE PMT	318.73
04/18/11	-	-	CHASE PAY	781.29
08/18/11	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	293.85
10/19/11	-	-	Online Payment Deerfield IL	1,028.82
11/15/11	-	-	ACH Withdrawl CAPITAL ONE ONLINE PMT	2,695.74
11/15/11	-	-	ACH Withdrawl CAPITAL ONE ONLINE PMT	125.95
11/15/11	-	-	ACH Withdrawl CHASE- EPAY	1,384.92
12/08/11	-	-	ACH Debit CAPITAL ONE-MOBILE PMT	3,511.92
12/08/11	-	-	ACH Debit CHASE - EPAY	849.65
12/20/11	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	521.44
12/20/11	-	-	ACH Debit CHASE - EPAY	967.36
Subtotal for 2011				21,026.92

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/MCCBG	MBNA	GE/GEM B
1,019.85	-	-	-	-	-	-	-	-
-	382.72	-	-	-	-	-	-	-
-	-	-	45.00	-	-	-	-	-
2,414.38	-	-	-	-	-	-	-	-
-	1,246.79	-	-	-	-	-	-	-
-	-	498.76	-	-	-	-	-	-
687.25	-	-	-	-	-	-	-	-
-	606.63	-	-	-	-	-	-	-
-	-	-	1,868.53	-	-	-	-	-
2,965.00	-	-	-	-	-	-	-	-
-	1,694.48	-	-	-	-	-	-	-
7,086.48	20,737.28	13,543.05	4,268.84	408.73	-	-	-	-
143.55	-	-	-	-	-	-	-	-
-	1,050.08	-	-	-	-	-	-	-
3,031.83	-	-	-	-	-	-	-	-
-	-	459.06	-	-	-	-	-	-
-	-	-	437.25	-	-	-	-	-
342.13	-	-	-	-	-	-	-	-
-	-	516.22	-	-	-	-	-	-
-	652.72	-	-	-	-	-	-	-
1,914.41	-	-	-	-	-	-	-	-
318.73	-	-	-	-	-	-	-	-
-	781.29	-	-	-	-	-	-	-
-	-	293.85	-	-	-	-	-	-
-	-	-	1,028.82	-	-	-	-	-
2,695.74	-	-	-	-	-	-	-	-
125.95	-	-	-	-	-	-	-	-
-	1,384.92	-	-	-	-	-	-	-
3,511.92	-	-	-	-	-	-	-	-
-	849.65	-	-	-	-	-	-	-
-	-	521.44	-	-	-	-	-	-
-	967.36	-	-	-	-	-	-	-
12,084.26	5,686.02	1,790.57	1,466.07	-	-	-	-	-

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
03/09/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,531.53
03/09/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	475.76
04/24/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	3,899.87
04/24/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	408.68
05/30/12	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	550.00
05/30/12	-	-	Pay-By-Phone Payment Deerfield IL	1,181.65
05/31/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,565.08
05/31/12	-	-	ACH Debit CHASE - EPAY	869.22
07/02/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	1,745.31
07/02/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	81.40
07/30/12	-	-	ACH Debit CHASE- EPAY	1,503.76
08/03/12	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	677.59
08/03/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	3,438.01
09/27/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	3,928.71
10/09/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	552.87
10/15/12	-	-	ACH Debit CHASE- EPAY	1,516.44
11/30/12	-	-	ACH Debit CAPITAL ONE ONLINE PMT	3,664.78
12/14/12	-	-	ACH Debit Chase - EPAY	1,263.32
Subtotal for 2012				32,853.98
01/04/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,155.09
01/04/13	-	-	ACH Debit Chase - EPAY	1,135.46
01/07/13	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	621.74
01/22/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,085.27
01/22/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	183.36
02/14/13	-	-	Pay-By-Phone Payment Deerfield IL	524.13
02/19/13	-	-	ACH Debit Chase - EPAY	1,416.69
02/21/13	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	504.45
03/08/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,666.63
04/10/13	-	-	Pay-By-Phone Payment Deerfield IL	139.82
04/16/13	-	-	ACH Debit CHASE - EPAY	1,410.59
04/17/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	2,133.54
04/17/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	316.78
05/03/13	-	-	ACH Debit CAPITAL ONE-MOBILE PMT	1,850.08
05/03/13	-	-	ACH Debit CHASE - EPAY	1,217.73
05/29/13	-	-	ACH Debit CHASE - EPAY	1,453.79

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/ MCCBG	MBNA	GE/GEM B
4,531.53	-	-	-	-	-	-	-	-
475.76	-	-	-	-	-	-	-	-
3,899.87	-	-	-	-	-	-	-	-
408.68	-	-	-	-	-	-	-	-
-	-	550.00	-	-	-	-	-	-
-	-	-	1,181.65	-	-	-	-	-
2,565.08	-	-	-	-	-	-	-	-
-	869.22	-	-	-	-	-	-	-
1,745.31	-	-	-	-	-	-	-	-
81.40	-	-	-	-	-	-	-	-
-	1,503.76	-	-	-	-	-	-	-
-	-	677.59	-	-	-	-	-	-
3,438.01	-	-	-	-	-	-	-	-
3,928.71	-	-	-	-	-	-	-	-
552.87	-	-	-	-	-	-	-	-
-	1,516.44	-	-	-	-	-	-	-
3,664.78	-	-	-	-	-	-	-	-
-	1,263.32	-	-	-	-	-	-	-
25,292.00	5,152.74	1,227.59	1,181.65	-	-	-	-	-
2,155.09	-	-	-	-	-	-	-	-
-	1,135.46	-	-	-	-	-	-	-
-	-	621.74	-	-	-	-	-	-
2,085.27	-	-	-	-	-	-	-	-
183.36	-	-	-	-	-	-	-	-
-	-	-	524.13	-	-	-	-	-
-	1,416.69	-	-	-	-	-	-	-
-	-	504.45	-	-	-	-	-	-
2,666.63	-	-	-	-	-	-	-	-
-	-	-	-	139.82	-	-	-	-
-	1,410.59	-	-	-	-	-	-	-
2,133.54	-	-	-	-	-	-	-	-
316.78	-	-	-	-	-	-	-	-
1,850.08	-	-	-	-	-	-	-	-
-	1,217.73	-	-	-	-	-	-	-
-	1,453.79	-	-	-	-	-	-	-

Report on Special Investigation of the
City of Garwin

Payments on Personal Credit Card Accounts with City Funds
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Payee/Description	Amount
05/30/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,400.35
05/30/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	108.61
07/09/13	-	-	ACH Debit CHASE - EPAY	1,175.92
08/05/13	-	-	Pay-By-Phone Payment Deerfield IL	231.02
08/21/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,430.13
08/21/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	497.28
08/23/13	-	-	ACH Debit CHASE - EPAY MOBILE	1,552.71
09/11/13	-	-	ACH Debit BK OF AMER VI/MC ONLINE PMT	700.00
09/16/13	-	-	ACH Debit CAPITAL ONE ONLINE PMT	4,380.41
09/27/13	-	-	Pay-By-Phone Payment Deerfield IL	1,626.67
09/30/13	-	-	ACH Debit CHASE - EPAY	1,456.46
Subtotal for 2013				40,374.71
Total				<u>\$ 404,161.12</u>

Personal Credit Card Accounts								
Capital One	Chase	Bank of America	Home Depot	Sears	Axsys	MCC/MCCBG	MBNA	GE/GEM B
4,400.35	-	-	-	-	-	-	-	-
108.61	-	-	-	-	-	-	-	-
-	1,175.92	-	-	-	-	-	-	-
-	-	-	-	231.02	-	-	-	-
4,430.13	-	-	-	-	-	-	-	-
497.28	-	-	-	-	-	-	-	-
-	1,552.71	-	-	-	-	-	-	-
-	-	700.00	-	-	-	-	-	-
4,380.41	-	-	-	-	-	-	-	-
-	-	-	1,626.67	-	-	-	-	-
-	1,456.46	-	-	-	-	-	-	-
25,207.53	10,819.35	1,826.19	2,150.80	370.84	-	-	-	-
154,808.54	110,445.56	102,624.59	11,066.29	779.57	623.86	13,375.38	6,301.18	4,136.15

**Report on Special Investigation of the
City of Garwin**

Report on Special Investigation of the
City of Garwin

Reimbursements to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Per Check Image			
Check Number	Check Date	Payee	Check Amount
12598	11/29/01	Anna Leytham	\$ 114.21
12581	11/29/01	Anna Leytham	60.03
13428	11/25/02	Anna Leytham	271.42
15500	11/19/03	Anna Leytham	572.05
16058	11/15/04	Anna Leytham	586.64
16609	11/29/05	Anna Leytham	270.38
17166	11/21/06	Anna Leytham	204.70
17610	11/26/07	Anna Lori Leytham	459.84
18124	12/04/08	Anna Lori Leytham	589.78
18593	11/27/09	Anna Lori Leytham	562.51
19152	12/05/10	Anna Lori Leytham	794.96
19655	12/05/11	Anna Lori Leytham	952.90
Total			<u>\$ 5,439.42</u>

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Tuesday	01/02/01	11955	Anna Leytham	\$	284.58
Monday	01/08/01	11969	Anna Leytham		352.46
Monday	01/15/01	12018	Anna Leytham		285.43
Monday	01/22/01	12021	Anna Leytham		285.43
Wednesday	01/31/01	12037	Anna Leytham		269.68
Wednesday	02/07/01	12041	Anna Leytham		285.43
Wednesday	02/14/01	12054	Anna Leytham		275.98
Tuesday	02/20/01	12057	Anna Leytham		275.98
Monday	02/26/01	12060	Anna Leytham		279.14
Monday	03/05/01	12092	Anna Leytham		279.14
Monday	03/12/01	12096	Anna Leytham		285.43
Monday	03/19/01	12099	Anna Leytham		260.22
Monday	03/26/01	12104	Anna Leytham		285.43
Monday	04/02/01	12107	Anna Leytham		285.43
Monday	04/09/01	12135	Anna Leytham		285.43
Tuesday	04/17/01	12139	Anna Leytham		285.43
Thursday	04/19/01	12147	Anna Leytham		285.43
Thursday	04/26/01	12152	Anna Leytham		285.43
Tuesday	05/01/01	12161	Anna Leytham		285.43
Thursday	05/03/01	12198	Anna Leytham		285.43
Monday	05/14/01	12201	Anna Leytham		379.54
Monday	05/21/01	12206	Anna Leytham		379.54
Tuesday	05/22/01	12212	Anna Leytham		379.54
Wednesday	05/23/01	12218	Anna Leytham		332.52
Thursday	05/31/01	12263	Anna Leytham		332.52
Monday	06/11/01	12270	Anna Leytham		285.43
Monday	06/18/01	12275	Anna Leytham		260.22
Monday	06/25/01	12282	Anna Leytham		260.22
Wednesday	06/27/01	12285	Anna Leytham		269.65
Monday	07/02/01	12316	Anna Leytham		442.37
Monday	07/16/01	12326	Anna Leytham		344.85

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/01/01	\$ 284.58	-
01/08/01	352.46	-
01/15/01	285.43	-
01/22/01	285.43	-
01/29/01	269.68	-
02/05/01	285.43	-
02/12/01	275.98	-
02/19/01	275.98	-
02/26/01	279.14	-
03/05/01	279.14	-
03/12/01	285.43	-
03/19/01	260.22	-
03/26/01	285.43	-
04/02/01	285.43	-
04/09/01	285.43	-
04/16/01	285.43	-
04/23/01	285.43	-
-	-	285.43
04/30/01	285.43	-
05/07/01	285.43	-
05/14/01	379.54	-
05/21/01	379.54	-
-	-	379.54
05/28/01	332.52	-
06/04/01	332.52	-
06/11/01	285.43	-
06/18/01	260.22	-
06/25/01	260.22	-
-	-	269.65
07/02/01	442.37	-
07/09/01	344.85	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	07/16/01	12326	Anna Leytham		344.85
Monday	07/23/01	12327	Anna Leytham		295.90
Monday	07/30/01	12331	Anna Leytham		295.90
Monday	08/06/01	12336	Anna Leytham		295.90
Wednesday	08/08/01	12380	Anna Leytham		295.90
Monday	08/13/01	12381	Anna Leytham		295.90
Thursday	08/16/01	12386	Anna Leytham		295.90
Monday	08/20/01	12397	Anna Leytham		354.63
Tuesday	08/21/01	12401	Anna Leytham		295.90
Monday	08/27/01	12415	Anna Leytham		295.90
Monday	08/27/01	12425	Anna Leytham		295.90
Wednesday	09/05/01	12431	Anna Leytham		295.90
Monday	09/10/01	12434	Anna Leytham		295.90
Monday	09/10/01	12468	Anna Leytham		295.90
Monday	09/17/01	12452	Anna Leytham		295.90
Monday	10/01/01	12472	Anna Leytham		295.90
Monday	10/08/01	12478	Anna Leytham		295.90
Monday	10/15/01	12486	Anna Leytham		295.90
Monday	10/22/01	12498	Anna Leytham		295.90
Monday	10/29/01	12501	Anna Leytham		295.90
Monday	11/05/01	12538	Anna Leytham		263.08
Monday	11/12/01	12546	Anna Leytham		263.08
Monday	11/19/01	12557	Anna Leytham		263.08
Monday	11/26/01	12559	Anna Leytham		263.06
Thursday	11/29/01	12595	Anna Leytham		263.06
Tuesday	12/04/01	12603	Anna Leytham		263.08
Monday	12/10/01	12623	Anna Leytham		263.08
Monday	12/17/01	12629	Anna Leytham		295.90
Monday	12/17/01	12631	Anna Leytham		295.90
Subtotal for 2001					17,827.74

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/16/01	344.85	-
07/23/01	295.90	-
07/30/01	295.90	-
08/06/01	295.90	-
-	-	295.90
08/13/01	295.90	-
-	-	295.90
08/20/01	354.63	-
-	-	295.90
08/27/01	295.90	-
-	-	295.90
09/03/01	295.90	-
09/10/01	295.90	-
09/17/01	295.90	-
09/24/01	295.90	-
10/01/01	295.90	-
10/08/01	295.90	-
10/15/01	295.90	-
10/22/01	295.90	-
10/29/01	295.90	-
11/05/01	263.08	-
11/12/01	263.08	-
11/19/01	263.08	-
11/26/01	263.06	-
12/03/01	263.06	-
12/10/01	263.08	-
12/17/01	263.08	-
12/24/01	295.90	-
12/31/01	295.90	-
	15,709.52	2,118.22

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Tuesday	01/02/02	12637	Anna Leytham		295.90
Monday	01/07/02	12642	Anna Leytham		263.08
Monday	01/14/02	12673	Anna Leytham		269.87
Wednesday	01/16/02	12677	Anna Leytham		280.37
Thursday	01/24/02	12679	Anna Leytham		269.87
Wednesday	01/30/02	12684	Anna Leytham		255.89
Wednesday	02/06/02	12709	Anna Leytham		276.87
Tuesday	02/12/02	12714	Anna Leytham		276.87
Monday	02/18/02	12716	Anna Leytham		276.87
Tuesday	02/26/02	12743	Anna Leytham		262.88
Wednesday	03/06/02	13006	Anna Leytham		296.10
Monday	03/11/02	13007	Anna Leytham		296.10
Wednesday	03/13/02	13008	Anna Leytham		304.80
Monday	03/18/02	13033	Anna Leytham		269.87
Monday	03/25/02	13035	Anna Leytham		304.80
Monday	04/01/02	13040	Anna Leytham		304.80
Thursday	04/04/02	13055	Anna Leytham		304.80
Monday	04/08/02	13063	Anna Leytham		304.80
Monday	04/15/02	13065	Anna Leytham		304.80
Monday	04/22/02	13068	Anna Leytham		290.85
Monday	04/29/02	13079	Anna Leytham		290.85
Monday	05/06/02	13082	Anna Leytham		290.85
Monday	05/13/02	13111	Anna Leytham		304.80
Tuesday	05/21/02	13117	Anna Leytham		304.80
Tuesday	05/28/02	13119	Anna Leytham		304.80
Monday	06/03/02	13146	Anna Leytham		304.80
Monday	06/10/02	13148	Anna Leytham		304.80
Monday	06/17/02	13150	Anna Leytham		304.80
Wednesday	06/19/02	13169	Anna Leytham		304.80
Wednesday	06/26/02	13173	Anna Leytham		318.81
Monday	07/01/02	13179	Anna Leytham		318.81

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
-	-	295.90
01/07/02	263.08	-
01/14/02	269.87	-
-	-	280.37
01/21/02	269.87	-
01/28/02	255.89	-
02/04/02	276.87	-
02/11/02	276.87	-
02/18/02	276.87	-
02/25/02	262.88	-
03/04/02	296.10	-
03/11/02	296.10	-
-	-	304.80
03/18/02	269.87	-
03/25/02	304.80	-
04/01/02	304.80	-
-	-	304.80
04/08/02	304.80	-
04/15/02	304.80	-
04/22/02	290.85	-
04/29/02	290.85	-
05/06/02	290.85	-
05/13/02	304.80	-
05/20/02	304.80	-
05/27/02	304.80	-
06/03/02	304.80	-
06/10/02	304.80	-
06/17/02	304.80	-
06/24/02	304.80	-
-	-	318.81
07/01/02	318.81	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	07/08/02	13184	Anna Leytham		318.81
Monday	07/15/02	13193	Anna Leytham		319.81
Monday	07/22/02	13195	Anna Leytham		318.81
Monday	07/29/02	13197	Anna Leytham		318.81
Monday	08/05/02	13215	Anna Leytham		318.81
Monday	08/12/02	13236	Anna Leytham		318.81
Monday	08/19/02	13238	Anna Leytham		318.81
Monday	08/26/02	13241	Anna Leytham		318.81
Tuesday	09/03/02	13244	Anna Leytham		318.81
Monday	09/09/02	13247	Anna Leytham		318.81
Monday	09/16/02	13287	Anna Leytham		318.81
Monday	09/23/02	13290	Anna Leytham		318.81
Monday	10/07/02	13313	Anna Leytham		318.81
Monday	10/07/02	13311	Anna Leytham		318.81
Monday	10/14/02	13316	Anna Leytham		318.81
Monday	10/21/02	13322	Anna Leytham		318.81
Monday	10/28/02	13344	Anna Leytham		318.81
Monday	11/04/02	13349	Anna Leytham		318.81
Monday	11/11/02	13392	Anna Leytham		318.81
Monday	11/18/02	13408	Anna Leytham		318.81
Monday	11/25/02	13395	Anna Leytham		318.81
Monday	12/02/02	13451	Anna Leytham		318.81
Monday	12/09/02	13483	Anna Leytham		318.81
Thursday	12/12/02	13491	Anna Leytham		318.81
Thursday	12/12/02	13489	Anna Leytham		318.81
Thursday	12/12/02	13487	Anna Leytham		318.81
Subtotal for 2002					17,353.17

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/08/02	318.81	-
07/15/02	319.81	-
07/22/02	318.81	-
07/29/02	318.81	-
08/05/02	318.81	-
08/12/02	318.81	-
08/19/02	318.81	-
08/26/02	318.81	-
09/02/02	318.81	-
09/09/02	318.81	-
09/16/02	318.81	-
09/23/02	318.81	-
09/30/02	318.81	-
10/07/02	318.81	-
10/14/02	318.81	-
10/21/02	318.81	-
10/28/02	318.81	-
11/04/02	318.81	-
11/11/02	318.81	-
11/18/02	318.81	-
11/25/02	318.81	-
12/02/02	318.81	-
12/09/02	318.81	-
12/16/02	318.81	-
12/23/02	318.81	-
12/30/02	318.81	-
	15,848.49	1,504.68

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Sunday	01/05/03	13532	Anna Leytham		296.98
Monday	01/06/03	13527	Anna Leytham		318.81
Thursday	01/16/03	13536	Anna Leytham		300.64
Thursday	01/16/03	13544	Anna Leytham		300.64
Wednesday	01/22/03	13396	Anna Leytham		282.29
Tuesday	02/04/03	15002	Anna Leytham		311.60
Wednesday	02/12/03	15004	Anna Leytham		311.60
Monday	02/17/03	15014	Anna Leytham		300.64
Monday	02/24/03	15044	Anna Leytham		282.29
Monday	03/03/03	15049	Anna Leytham		296.98
Monday	03/10/03	15068	Anna Leytham		307.95
Monday	03/17/03	15070	Anna Leytham		307.95
Monday	03/24/03	15074	Anna Leytham		389.63
Monday	03/31/03	15076	Anna Leytham		304.29
Monday	04/07/03	15121	Anna Leytham		304.29
Monday	04/14/03	15125	Anna Leytham		304.29
Wednesday	04/23/03	15127	Anna Leytham		304.29
Wednesday	04/23/03	15132	Anna Leytham		304.29
Tuesday	04/29/03	15137	Anna Leytham		318.90
Monday	05/05/03	15176	Anna Leytham		318.90
Monday	05/12/03	15180	Anna Leytham		282.29
Monday	05/19/03	15182	Anna Leytham		282.29
Tuesday	05/27/03	15187	Anna Leytham		318.90
Monday	06/02/03	15193	Anna Leytham		318.90
Monday	06/09/03	15219	Anna Leytham		304.29
Monday	06/09/03	15222	Anna Leytham		296.98
Monday	06/09/03	15224	Anna Leytham		296.98
Monday	06/30/03	15226	Anna Leytham		318.90
Monday	07/07/03	12790	Anna Leytham		318.90
Monday	07/14/03	12784	Anna Leytham		311.60
Wednesday	07/16/03	12787	Anna Leytham		296.98
Monday	07/28/03	15252	Anna Leytham		315.84

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/06/03	296.98	-
-	-	318.81
01/13/03	300.64	-
01/20/03	300.64	-
01/27/03	282.29	-
02/03/03	311.60	-
02/10/03	311.60	-
02/17/03	300.64	-
02/24/03	282.29	-
03/03/03	296.98	-
03/10/03	307.95	-
03/17/03	307.95	-
03/24/03	389.63	-
03/31/03	304.29	-
04/07/03	304.29	-
04/14/03	304.29	-
04/21/03	304.29	-
-	-	304.29
04/28/03	318.90	-
05/05/03	318.90	-
05/12/03	282.29	-
05/19/03	282.29	-
05/26/03	318.90	-
06/02/03	318.90	-
06/09/03	304.29	-
06/16/03	296.98	-
06/23/03	296.98	-
06/30/03	318.90	-
07/07/03	318.90	-
07/14/03	311.60	-
07/21/03	296.98	-
07/28/03	315.84	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	08/04/03	15259	Anna Leytham	315.84
Monday	08/11/03	15300	Anna Leytham	315.84
Monday	08/18/03	15304	Anna Leytham	315.84
Monday	08/25/03	15306	Anna Leytham	315.84
Thursday	08/28/03	15331	Anna Leytham	315.84
Monday	09/08/03	15361	Anna Leytham	315.84
Monday	09/15/03	15365	Anna Leytham	315.84
Monday	09/22/03	15371	Anna Leytham	315.84
Monday	09/22/03	15372	Anna Leytham	315.84
Monday	09/29/03	15375	Anna Leytham	315.84
Monday	10/06/03	15402	Anna Leytham	315.84
Tuesday	10/07/03	15408	Anna Leytham	315.84
Tuesday	10/07/03	15337	Anna Leytham	315.84
Monday	10/20/03	15342	Anna Leytham	315.84
Monday	10/27/03	15344	Anna Leytham	315.84
Monday	11/03/03	15346	Anna Leytham	315.84
Monday	11/10/03	15423	Anna Leytham	315.84
Monday	11/17/03	15429	Anna Leytham	301.22
Monday	11/24/03	15466	Anna Leytham	297.58
Monday	12/01/03	15465	Anna Leytham	315.84
Monday	12/01/03	15470	Anna Leytham	315.84
Saturday	12/06/03	15522	Anna Leytham	315.84
Monday	12/15/03	15526	Anna Leytham	315.84
Monday	12/15/03	15535	Anna Leytham	315.84
Friday	12/26/03	15537	Anna Leytham	315.84
Monday	12/29/03	15539	Anna Leytham	315.84
Subtotal for 2003				18,009.06

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
08/04/03	315.84	-
08/11/03	315.84	-
08/18/03	315.84	-
08/25/03	315.84	-
09/01/03	315.84	-
09/08/03	315.84	-
09/15/03	315.84	-
09/22/03	315.84	-
-	-	315.84
09/29/03	315.84	-
10/06/03	315.84	-
10/13/03	315.84	-
-	-	315.84
10/20/03	315.84	-
10/27/03	315.84	-
11/03/03	315.84	-
11/10/03	315.84	-
11/17/03	301.22	-
11/24/03	297.58	-
12/01/03	315.84	-
-	-	315.84
12/08/03	315.84	-
12/15/03	315.84	-
-	-	315.84
12/22/03	315.84	-
12/29/03	315.84	-
	16,122.60	1,886.46

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	01/05/04	15543	Anna Leytham		315.84
Monday	01/12/04	15549	Anna Leytham		295.72
Monday	01/19/04	15580	Anna Leytham		315.84
Monday	01/19/04	15582	Anna Leytham		315.84
Monday	01/19/04	15656	Anna Leytham		315.84
Monday	01/26/04	15586	Anna Leytham		315.84
Monday	02/02/04	15591	Anna Leytham		315.84
Monday	02/09/04	15596	Anna Leytham		286.55
Monday	02/09/04	15594	Anna Leytham		297.58
Monday	02/23/04	15624	Anna Leytham		315.84
Monday	03/01/04	15649	Anna Leytham		301.22
Monday	03/08/04	15653	Anna Leytham		279.21
					-
Friday	03/26/04	15658	Anna Leytham		279.21
Monday	03/29/04	15666	Anna Leytham		293.90
Friday	04/09/04	15674	Anna Leytham		286.55
Monday	04/12/04	15704	Anna Leytham		279.21
Monday	04/12/04	15843	Anna Leytham		284.33
Monday	04/19/04	15709	Anna Leytham		271.87
Monday	04/26/04	15718	Anna Leytham		257.18
Monday	05/03/04	15720	Anna Leytham		279.21
Monday	05/10/04	15742	Anna Leytham		257.18
Monday	05/17/04	15750	Anna Leytham		242.50
Saturday	05/22/04	15752	Anna Leytham		264.52
Monday	05/31/04	15754	Anna Leytham		257.18
Monday	06/07/04	15756	Anna Leytham		315.84
Monday	06/07/04	15794	Anna Leytham		315.84
Monday	06/14/04	15800	Anna Leytham		293.90
Monday	06/21/04	15803	Anna Leytham		271.87
Monday	06/28/04	15808	Anna Leytham		330.43
Thursday	07/01/04	15811	Anna Leytham		292.04
					-

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/05/04	315.84	-
01/12/04	295.72	-
01/19/04	315.84	-
-	-	315.84
-	-	315.84
01/26/04	315.84	-
02/02/04	315.84	-
02/09/04	286.55	-
02/16/04	297.58	-
02/23/04	315.84	-
03/01/04	301.22	-
03/08/04	279.21	-
03/15/04 ##	-	-
03/22/04	279.21	-
03/29/04	293.90	-
04/05/04	286.55	-
04/12/04	279.21	-
-	-	284.33
04/19/04	271.87	-
04/26/04	257.18	-
05/03/04	279.21	-
05/10/04	257.18	-
05/17/04	242.50	-
05/24/04	264.52	-
05/31/04	257.18	-
06/07/04	315.84	-
-	-	315.84
06/14/04	293.90	-
06/21/04	271.87	-
06/28/04	330.43	-
07/05/04	292.04	-
07/12/04 ##	-	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	07/19/04	15849	Anna Leytham		284.33
Thursday	07/22/04	15853	Anna Leytham		268.92
Monday	08/02/04	15859	Anna Leytham		297.75
Monday	08/09/04	15861	Anna Leytham		347.59
Tuesday	08/10/04	15902	Anna Leytham		330.97
Monday	08/16/04	15910	Anna Leytham		330.97
Monday	08/23/04	15912	Anna Leytham		330.97
Monday	08/30/04	15918	Anna Leytham		322.67
Monday	09/06/04	15924	Anna Leytham		314.36
Monday	09/13/04	15935	Anna Leytham		306.06
Monday	09/20/04	15939	Anna Leytham		326.83
Monday	09/27/04	15941	Anna Leytham		306.06
Wednesday	10/06/04	15965	Anna Leytham		307.41
Friday	10/15/04	15976	Anna Leytham		311.26
Monday	10/18/04	15984	Anna Leytham		299.74
Monday	10/25/04	15988	Anna Leytham		299.74
Monday	10/25/04	15990	Anna Leytham		299.74
Tuesday	11/02/04	16024	Anna Leytham		268.92
Monday	11/08/04	16027	Anna Leytham		299.74
Monday	11/15/04	16029	Anna Leytham		292.04
Wednesday	11/17/04	16060	Anna Leytham		256.88
Monday	11/29/04	16070	Anna Leytham		330.43
Monday	11/29/04	16072	Anna Leytham		330.43
Monday	12/06/04	16075	Anna Leytham		299.74
Monday	12/06/04	16106	Anna Leytham		299.74
Monday	12/13/04	16110	Anna Leytham		318.92
Monday	12/13/04	16112	Anna Leytham		318.92
Monday	12/20/04	16116	Anna Leytham		330.43
Monday	12/27/04	16118	Anna Leytham		330.43
Monday	12/27/04	16120	Anna Leytham		330.43
Subtotal for 2004					18,036.34

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/19/04	284.33	-
07/26/04	268.92	-
08/02/04	297.75	-
08/09/04	347.59	-
-	-	330.97
08/16/04	330.97	-
08/23/04	330.97	-
08/30/04	322.67	-
09/06/04	314.36	-
09/13/04	306.06	-
09/20/04	326.83	-
09/27/04	306.06	-
10/04/04	307.41	-
10/11/04	311.26	-
10/18/04	299.74	-
10/25/04	299.74	-
-	-	299.74
11/01/04	268.92	-
11/08/04	299.74	-
11/15/04	292.04	-
11/22/04	256.88	-
11/29/04	330.43	-
-	-	330.43
12/06/04	299.74	-
-	-	299.74
12/13/04	318.92	-
-	-	318.92
12/20/04	330.43	-
12/27/04	330.43	-
-	-	330.43
	14,894.26	3,142.08

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City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	01/03/05	16124	Anna Leytham		315.08
Monday	01/10/05	16147	Anna Leytham		299.74
Sunday	01/16/05	16151	Anna Leytham		299.74
Monday	01/17/05	16149	Anna Leytham		299.74
Monday	01/17/05	16154	Anna Leytham		299.74
Monday	01/31/05	16158	Anna Leytham		299.74
Monday	02/07/05	16162	Anna Leytham		299.74
Monday	02/14/05	16168	Anna Leytham		292.04
Monday	02/21/05	16203	Anna Leytham		292.04
Monday	02/28/05	16205	Anna Leytham		299.74
Monday	03/07/05	16208	Anna Leytham		299.74
Monday	03/14/05	16210	Anna Leytham		299.74
Monday	03/21/05	16212	Anna Leytham		299.74
Saturday	03/26/05	16214	Anna Leytham		299.74
Tuesday	03/29/05	16246	Anna Leytham		299.74
Monday	04/04/05	16248	Anna Leytham		286.12
Monday	04/11/05	16263	Anna Leytham		272.58
Monday	04/11/05	16270	Anna Leytham		272.58
Monday	04/18/05	16275	Anna Leytham		255.13
Monday	04/25/05	16282	Anna Leytham		274.51
Monday	05/02/05	16287	Anna Leytham		268.69
Monday	05/09/05	16289	Anna Leytham		284.20
Sunday	05/15/05	16307	Anna Leytham		290.00
Monday	05/23/05	16310	Anna Leytham		259.01
Tuesday	05/31/05	16314	Anna Leytham		266.75
Sunday	06/05/05	16326	Anna Leytham		286.12
Monday	06/13/05	16328	Anna Leytham		340.36
Monday	06/20/05	16369	Anna Leytham		317.11
Monday	06/27/05	16367	Anna Leytham		320.99
Thursday	06/30/05	16382	Anna Leytham		342.05
Monday	07/11/05	16387	Anna Leytham		278.17

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/03/05	315.08	-
01/10/05	299.74	-
01/17/05	299.74	-
01/24/05	299.74	-
-	-	299.74
01/31/05	299.74	-
02/07/05	299.74	-
02/14/05	292.04	-
02/21/05	292.04	-
02/28/05	299.74	-
03/07/05	299.74	-
03/14/05	299.74	-
03/21/05	299.74	-
03/28/05	299.74	-
-	-	299.74
04/04/05	286.12	-
04/11/05	272.58	-
-	-	272.58
04/18/05	255.13	-
04/25/05	274.51	-
05/02/05	268.69	-
05/09/05	284.20	-
05/16/05	290.00	-
05/23/05	259.01	-
05/30/05	266.75	-
06/06/05	286.12	-
06/13/05	340.36	-
06/20/05	317.11	-
06/27/05	320.99	-
07/04/05	342.05	-
07/11/05	278.17	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	07/18/05	16429	Anna Leytham		278.17
Friday	07/22/05	16432	Anna Leytham		326.07
Monday	08/01/05	16438	Anna Leytham		326.07
Wednesday	08/03/05	16455	Anna Leytham		326.07
Monday	08/08/05	16462	Anna Leytham		342.05
Monday	08/15/05	16465	Anna Leytham		262.22
Monday	08/22/05	16468	Anna Leytham		302.13
Monday	08/29/05	16495	Anna Leytham		266.20
Saturday	09/03/05	16506	Anna Leytham		294.14
Monday	09/12/05	16526	Anna Leytham		270.19
Monday	09/19/05	16528	Anna Leytham		278.17
Monday	09/26/05	16541	Anna Leytham		286.17
Monday	10/03/05	16545	Anna Leytham		294.14
Monday	10/10/05	16547	Anna Leytham		302.13
Monday	10/17/05	16561	Anna Leytham		302.13
Monday	10/24/05	16564	Anna Leytham		302.13
Monday	10/31/05	16570	Anna Leytham		310.12
Monday	11/07/05	16596	Anna Leytham		310.12
Monday	11/21/05	16603	Anna Leytham		342.05
Monday	11/28/05	16606	Anna Leytham		342.05
Tuesday	11/29/05	16638	Anna Leytham		305.55
Monday	12/05/05	16668	Anna Leytham		326.07
Monday	12/12/05	16676	Anna Leytham		326.07
Monday	12/19/05	16680	Anna Leytham		326.07
Monday	12/19/05	16682	Anna Leytham		342.05
Subtotal for 2005					16,798.74

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/18/05	278.17	-
07/25/05	326.07	-
08/01/05	326.07	-
-	-	326.07
08/08/05	342.05	-
08/15/05	262.22	-
08/22/05	302.13	-
08/29/05	266.20	-
09/05/05	294.14	-
09/12/05	270.19	-
09/19/05	278.17	-
09/26/05	286.17	-
10/03/05	294.14	-
10/10/05	302.13	-
10/17/05	302.13	-
10/24/05	302.13	-
10/31/05	310.12	-
11/07/05	310.12	-
11/14/05	342.05	-
11/21/05	342.05	-
11/28/05	305.55	-
12/05/05	326.07	-
12/12/05	326.07	-
12/19/05	326.07	-
12/26/05	342.05	-
	15,600.61	1,198.13

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Tuesday	01/03/06	16688	Anna Leytham		302.13
Tuesday	01/03/06	16686	Anna Leytham		342.05
Tuesday	01/03/06	16690	Anna Leytham		302.13
Monday	01/23/06	16726	Anna Leytham		326.07
Monday	01/30/06	16730	Anna Leytham		310.12
Sunday	02/05/06	17226	Anna Leytham		270.62
Monday	02/06/06	16752	Anna Leytham		302.13
Monday	02/13/06	16758	Anna Leytham		302.13
Monday	02/20/06	16764	Anna Leytham		326.07
Monday	02/27/06	16769	Anna Leytham		302.13
Monday	03/06/06	16771	Anna Leytham		302.13
Monday	03/13/06	16797	Anna Leytham		278.17
Monday	03/20/06	16799	Anna Leytham		278.17
Monday	03/27/06	16803	Anna Leytham		262.22
Monday	04/03/06	16808	Anna Leytham		286.17
Monday	04/10/06	16832	Anna Leytham		278.17
Monday	04/17/06	16834	Anna Leytham		278.33
Monday	04/24/06	16836	Anna Leytham		266.36
Monday	05/01/06	16854	Anna Leytham		282.34
Saturday	05/06/06	16863	Anna Leytham		278.33
Monday	05/15/06	16870	Anna Leytham		342.21
Monday	05/15/06	16867	Anna Leytham		342.21
Monday	05/15/06	16869	Anna Leytham		262.38
Monday	06/05/06	16901	Anna Leytham		342.21
Monday	06/12/06	16907	Anna Leytham		262.38
Monday	06/19/06	16918	Anna Leytham		280.35
Monday	06/26/06	16923	Anna Leytham		202.06
Friday	06/30/06	16925	Anna Leytham		281.13

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/02/06	302.13	-
01/09/06	342.05	-
01/16/06	302.13	-
01/23/06	326.07	-
01/30/06	310.12	-
-	-	270.62
02/06/06	302.13	-
02/13/06	302.13	-
02/20/06	326.07	-
02/27/06	302.13	-
03/06/06	302.13	-
03/13/06	278.17	-
03/20/06	278.17	-
03/27/06	262.22	-
04/03/06	286.17	-
04/10/06	278.17	-
04/17/06	278.33	-
04/24/06	266.36	-
05/01/06	282.34	-
05/08/06	278.33	-
05/15/06	342.21	-
05/22/06	342.21	-
05/29/06	262.38	-
06/05/06	342.21	-
06/12/06	262.38	-
06/19/06	280.35	-
06/26/06	202.06	-
07/03/06	281.13	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	07/10/06	16930	Anna Leytham	369.71
Monday	07/17/06	16935	Anna Leytham	281.13
Monday	07/24/06	16956	Anna Leytham	281.13
Friday	07/28/06	16960	Anna Leytham	369.71
Friday	07/28/06	16958	Anna Leytham	369.71
Monday	08/14/06	16977	Anna Leytham	334.28
Monday	08/21/06	16979	Anna Leytham	343.13
Friday	08/25/06	16986	Anna Leytham	334.28
Monday	08/28/06	16984	Anna Leytham	334.28
Saturday	09/09/06	17051	Anna Leytham	353.41
Monday	09/11/06	17011	Anna Leytham	320.36
Friday	09/15/06	17014	Anna Leytham	312.08
Friday	09/22/06	17041	Anna Leytham	353.41
Monday	10/02/06	17049	Anna Leytham	312.08
Friday	10/13/06	17053	Anna Leytham	353.41
Friday	10/13/06	17058	Anna Leytham	353.41
Friday	10/20/06	17067	Anna Leytham	320.36
Monday	10/30/06	17071	Anna Leytham	312.08
Monday	11/06/06	17103	Anna Leytham	320.36
Monday	11/13/06	17107	Anna Leytham	336.88
Tuesday	11/14/06	16599	Anna Leytham	314.11
Monday	11/20/06	17132	Anna Leytham	336.88
Tuesday	11/21/06	17148	Anna Leytham	332.46
Monday	11/27/06	17181	Anna Leytham	336.88
Monday	11/27/06	17169	Anna Leytham	312.08
Friday	12/01/06	17113	Anna Leytham	312.08
Friday	12/08/06	17176	Anna Leytham	312.08
Friday	12/15/06	17178	Anna Leytham	312.08
Friday	12/22/06	17180	Anna Leytham	312.08
Thursday	12/28/06	17183	Anna Leytham	353.41
Subtotal for 2006				18,090.24

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/10/06	369.71	-
07/17/06	281.13	-
07/24/06	281.13	-
07/31/06	369.71	-
08/07/06	369.71	-
08/14/06	334.28	-
08/21/06	343.13	-
-	-	334.28
08/28/06	334.28	-
09/04/06	353.41	-
09/11/06	320.36	-
09/18/06	312.08	-
09/25/06	353.41	-
10/02/06	312.08	-
10/09/06	353.41	-
10/16/06	353.41	-
10/23/06	320.36	-
10/30/06	312.08	-
11/06/06	320.36	-
11/13/06	336.88	-
-	-	314.11
11/20/06	336.88	-
-	-	332.46
11/27/06	336.88	-
-	-	312.08
12/04/06	312.08	-
12/11/06	312.08	-
12/18/06	312.08	-
12/25/06	312.08	-
01/01/07	353.41	-
	16,526.69	1,563.55

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

	Per Check Image				
Day of the Week	Check Date	Check Number	Payee	Check Amount	
Monday	01/08/07	17186	Anna Leytham	312.08	
Monday	01/15/07	17217	Anna Leytham	312.08	
Monday	01/22/07	17221	Anna Leytham	303.67	
Monday	01/29/07	17223	Anna Leytham	295.40	
				-	
Monday	02/12/07	17243	Anna Leytham	311.92	
Monday	02/19/07	17248	Anna Leytham	311.92	
Friday	02/23/07	17250	Anna Leytham	311.92	
Monday	03/05/07	17252	Anna Leytham	311.92	
Monday	03/12/07	17276	Anna Leytham	320.20	
Monday	03/19/07	17279	Anna Leytham	311.92	
Monday	03/26/07	17281	Anna Leytham	311.92	
Monday	04/02/07	17304	Anna Leytham	320.20	
Monday	04/09/07	17306	Anna Leytham	287.15	
Monday	04/16/07	17311	Anna Leytham	287.15	
Monday	04/23/07	17314	Anna Leytham	295.40	
Monday	04/30/07	17322	Anna Leytham	311.92	
Friday	05/04/07	17324	Anna Leytham	353.22	
Friday	05/11/07	17326	Anna Leytham	353.22	
Friday	05/18/07	17356	Anna Leytham	270.62	
Friday	05/25/07	17358	Anna Leytham	270.62	
Friday	06/01/07	17366	Anna Leytham	287.15	
Friday	06/08/07	17384	Anna Leytham	287.15	
Friday	06/15/07	17387	Anna Leytham	287.15	
Monday	06/25/07	17414	Anna Leytham	283.01	
Friday	06/29/07	17418	Anna Lori Leytham	282.40	
Monday	07/09/07	17421	Anna Lori Leytham	299.72	
Monday	07/16/07	17424	Anna Lori Leytham	299.72	
Monday	07/23/07	17426	Anna Lori Leytham	282.40	

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/08/07	312.08	-
01/15/07	312.08	-
01/22/07	303.67	-
01/29/07	295.40	-
02/05/07	## -	-
02/12/07	311.92	-
02/19/07	311.92	-
02/26/07	311.92	-
03/05/07	311.92	-
03/12/07	320.20	-
03/19/07	311.92	-
03/26/07	311.92	-
04/02/07	320.20	-
04/09/07	287.15	-
04/16/07	287.15	-
04/23/07	295.40	-
04/30/07	311.92	-
05/07/07	353.22	-
05/14/07	353.22	-
05/21/07	270.62	-
05/28/07	270.62	-
06/04/07	287.15	-
06/11/07	287.15	-
06/18/07	287.15	-
06/25/07	283.01	-
07/02/07	282.40	-
07/09/07	299.72	-
07/16/07	299.72	-
07/23/07	282.40	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	07/30/07	17431	Anna Lori Leytham		282.40
Friday	08/03/07	17458	Anna Lori Leytham		299.72
Monday	08/13/07	17461	Anna Lori Leytham		299.72
Friday	08/17/07	17463	Anna Lori Leytham		325.69
Monday	08/27/07	17465	Anna Lori Leytham		325.69
Friday	08/31/07	17467	Anna Lori Leytham		325.69
Friday	09/07/07	17495	Anna Lori Leytham		368.71
Monday	09/17/07	17499	Anna Lori Leytham		308.38
Friday	09/21/07	17501	Anna Lori Leytham		368.71
Friday	09/28/07	17533	Anna Lori Leytham		273.75
Friday	10/05/07	17536	Anna Lori Leytham		282.40
Monday	10/15/07	17538	Anna Lori Leytham		282.40
Monday	10/22/07	17540	Anna Lori Leytham		282.40
Thursday	10/26/07	17542	Anna Lori Leytham		282.40
Monday	11/05/07	17544	Anna Lori Leytham		282.40
Friday	11/09/07	17572	Anna Lori Leytham		282.40
Friday	11/16/07	17574	Anna Lori Leytham		247.79
Tuesday	11/20/07	17612	Anna Lori Leytham		212.28
Friday	11/23/07	17577	Anna Lori Leytham		368.71
Friday	11/30/07	17636	Anna Lori Leytham		382.99
Friday	12/07/07	17641	Anna Lori Leytham		325.69
Friday	12/07/07	17643	Anna Lori Leytham		325.69
Friday	12/21/07	17645	Anna Lori Leytham		368.71
Friday	12/21/07	17647	Anna Lori Leytham		368.71
Subtotal for 2007					15,946.58
Friday	01/04/08	17684	Anna Lori Leytham		265.09
Friday	01/11/08	17688	Anna Lori Leytham		248.12
Friday	01/18/08	17690	Anna Lori Leytham		248.12
Friday	01/25/08	17694	Anna Lori Leytham		326.03
Wednesday	01/30/08	17712	Anna Lori Leytham		326.03
Wednesday	01/30/08	17713	Anna Lori Leytham		326.03

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/30/07	282.40	-
08/06/07	299.72	-
08/13/07	299.72	-
08/20/07	325.69	-
08/27/07	325.69	-
09/03/07	325.69	-
09/10/07	368.71	-
09/17/07	308.38	-
09/24/07	368.71	-
10/01/07	273.75	-
10/08/07	282.40	-
10/15/07	282.40	-
10/22/07	282.40	-
10/29/07	282.40	-
11/05/07	282.40	-
11/12/07	282.40	-
11/19/07	247.79	-
-	-	212.28
11/26/07	368.71	-
12/03/07	382.99	-
12/10/07	325.69	-
12/17/07	325.69	-
12/24/07	368.71	-
12/31/07	368.71	-
	15,734.30	212.28
01/07/08	265.09	-
01/14/08	248.12	-
01/21/08	248.12	-
01/28/08	326.03	-
-	-	326.03
-	-	326.03

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

	Per Check Image				
Day of the Week	Check Date	Check Number	Payee	Check Amount	
Friday	02/01/08	17715	Anna Lori Leytham	282.74	
Friday	02/01/08	17714	Anna Lori Leytham	282.74	
Friday	02/01/08	17718	Anna Lori Leytham	282.74	
Friday	02/08/08	17721	Anna Lori Leytham	282.74	
Friday	02/08/08	17724	Anna Lori Leytham	369.24	
Monday	02/25/08	17726	Anna Lori Leytham	300.05	
Wednesday	02/27/08	17729	Anna Lori Leytham	300.05	
Friday	02/29/08	17748	Anna Lori Leytham	300.05	
Friday	03/07/08	17772	Anna Lori Leytham	282.74	
Monday	03/17/08	17763	Anna Lori Leytham	239.46	
Friday	03/21/08	17750	Anna Lori Leytham	300.05	
Friday	03/28/08	17752	Anna Lori Leytham	282.74	
Monday	04/07/08	17826	Anna Lori Leytham	300.05	
Monday	04/14/08	17780	Anna Lori Leytham	282.74	
Monday	04/21/08	17785	Anna Lori Leytham	300.05	
Monday	04/28/08	17788	Anna Lori Leytham	282.74	
Monday	05/05/08	17804	Anna Lori Leytham	300.05	
Monday	05/12/08	17896	Anna Lori Leytham	282.74	
Monday	05/19/08	17889	Anna Lori Leytham	326.03	
Monday	05/26/08	17891	Anna Lori Leytham	317.37	
Monday	06/02/08	17861	Anna Lori Leytham	326.03	
Monday	06/09/08	17864	Anna Lori Leytham	369.24	
Monday	06/16/08	17868	Anna Lori Leytham	369.24	
Monday	06/23/08	17871	Anna Lori Leytham	369.24	
Monday	06/30/08	17873	Anna Lori Leytham	369.24	
Monday	07/07/08	17922	Anna Lori Leytham	385.49	
Monday	07/14/08	17924	Anna Lori Leytham	385.49	
Monday	07/21/08	17926	Anna Lori Leytham	313.93	
Monday	07/28/08	17928	Anna Lori Leytham	313.93	
Sunday	08/03/08	17956	Anna Lori Leytham	350.30	
Monday	08/11/08	17950	Anna Lori Leytham	385.49	
Monday	08/18/08	17952	Anna Lori Leytham	341.21	

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
-	-	282.74
-	-	282.74
02/04/08	282.74	-
02/11/08	282.74	-
02/18/08	369.24	-
02/25/08	300.05	-
03/03/08	300.05	-
-	-	300.05
03/10/08	282.74	-
03/17/08	239.46	-
03/24/08	300.05	-
03/31/08	282.74	-
04/07/08	300.05	-
04/14/08	282.74	-
04/21/08	300.05	-
04/28/08	282.74	-
05/05/08	300.05	-
05/12/08	282.74	-
05/19/08	326.03	-
05/26/08	317.37	-
06/02/08	326.03	-
06/09/08	369.24	-
06/16/08	369.24	-
06/23/08	369.24	-
06/30/08	369.24	-
07/07/08	385.49	-
07/14/08	385.49	-
07/21/08	313.93	-
07/28/08	313.93	-
08/04/08	350.30	-
08/11/08	385.49	-
08/18/08	341.21	-

Report on Special Investigation of the
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Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	08/25/08	17954	Anna Lori Leytham	341.21
				-
Monday	09/08/08	17960	Anna Lori Leytham	341.21
Monday	09/15/08	17986	Anna Lori Leytham	350.30
Monday	09/22/08	17990	Anna Lori Leytham	350.30
Monday	09/29/08	17992	Anna Lori Leytham	332.13
Monday	10/06/08	17994	Anna Lori Leytham	385.49
Monday	10/13/08	18019	Anna Lori Leytham	368.43
Monday	10/20/08	18022	Anna Lori Leytham	341.21
Wednesday	10/29/08	18025	Anna Lori Leytham	341.21
Monday	11/03/08	18027	Anna Lori Leytham	313.93
Monday	11/10/08	18048	Anna Lori Leytham	385.49
Monday	11/17/08	18050	Anna Lori Leytham	332.13
Monday	11/24/08	18052	Anna Lori Leytham	385.49
Monday	12/01/08	18054	Anna Lori Leytham	368.43
Thursday	12/04/08	18130	Anna Lori Leytham	538.62
Monday	12/08/08	18079	Anna Lori Leytham	385.49
Monday	12/15/08	18134	Anna Lori Leytham	368.43
Monday	12/29/08	18136	Anna Lori Leytham	385.49
Monday	12/29/08	18139	Anna Lori Leytham	385.49
Monday	12/29/08	18162	Anna Lori Leytham	385.49
Subtotal for 2008				19,301.33
Friday	01/02/09	18164	Anna Lori Leytham	341.21
Monday	01/19/09	18166	Anna Lori Leytham	368.43
Monday	01/26/09	18171	Anna Lori Leytham	341.21
Monday	02/02/09	18176	Anna Lori Leytham	350.30
Monday	02/09/09	18180	Anna Lori Leytham	350.30
Sunday	02/15/09	18183	Anna Lori Leytham	368.43
Monday	02/23/09	18185	Anna Lori Leytham	385.86
Monday	03/02/09	18189	Anna Lori Leytham	368.43
Monday	03/09/09	18199	Anna Lori Leytham	385.86
Monday	03/16/09	18201	Anna Lori Leytham	385.86

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
08/25/08	341.21	-
09/01/08	## -	-
09/08/08	341.21	-
09/15/08	350.30	-
09/22/08	350.30	-
09/29/08	332.13	-
10/06/08	385.49	-
10/13/08	368.43	-
10/20/08	341.21	-
10/27/08	341.21	-
11/03/08	313.93	-
11/10/08	385.49	-
11/17/08	332.13	-
11/24/08	385.49	-
12/01/08	368.43	-
-	-	538.62
12/08/08	385.49	-
12/15/08	368.43	-
12/22/08	385.49	-
12/29/08	385.49	-
01/05/09	385.49	-
	17,245.12	2,056.21
01/12/09	341.21	-
01/19/09	368.43	-
01/26/09	341.21	-
02/02/09	350.30	-
02/09/09	350.30	-
02/16/09	368.43	-
02/23/09	385.86	-
03/02/09	368.43	-
03/09/09	385.86	-
03/16/09	385.86	-

Report on Special Investigation of the
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Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	03/23/09	18203	Anna Lori Leytham	385.86
Monday	03/30/09	18205	Anna Lori Leytham	385.86
Monday	04/06/09	18212	Anna Lori Leytham	400.24
Monday	04/13/09	18214	Anna Lori Leytham	400.24
Monday	04/20/09	18253	Anna Lori Leytham	400.24
				-
Monday	04/27/09	18258	Anna Lori Leytham	355.21
Friday	05/04/09	18269	Anna Lori Leytham	400.24
Monday	05/11/09	18262	Anna Lori Leytham	400.24
Monday	05/18/09	18260	Anna Lori Leytham	400.24
Monday	06/01/09	18273	Anna Lori Leytham	400.24
Monday	06/15/09	18340	Anna Lori Leytham	400.24
Thursday	06/18/09	18264	Anna Lori Leytham	400.24
Monday	06/22/09	18343	Anna Lori Leytham	364.26
Monday	06/29/09	18347	Anna Lori Leytham	400.24
Monday	07/06/09	18352	Anna Lori Leytham	400.24
Monday	07/13/09	18354	Anna Lori Leytham	400.24
Monday	07/20/09	18356	Anna Lori Leytham	400.24
Monday	07/27/09	18365	Anna Lori Leytham	389.79
Tuesday	07/28/09	18366	Anna Lori Leytham	1,654.21
Monday	08/03/09	18363	Anna Lori Leytham	398.67
Monday	08/10/09	18360	Anna Lori Leytham	380.78
Thursday	08/13/09	18370	Anna Lori Leytham	398.67
Friday	08/13/09	18371	Anna Lori Leytham	380.78
Saturday	08/13/09	18399	Anna Lori Leytham	398.67
Monday	08/17/09	18369	Anna Lori Leytham	398.67
Monday	08/24/09	18402	Anna Lori Leytham	398.67
Monday	08/31/09	18466	Anna Lori Leytham	398.67
Monday	09/07/09	18464	Anna Lori Leytham	398.67
Monday	09/14/09	18462	Anna Lori Leytham	398.67

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
03/23/09	385.86	-
03/30/09	385.86	-
04/06/09	400.24	-
04/13/09	400.24	-
04/20/09	400.24	-
04/27/09	## -	-
05/04/09	355.21	-
05/11/09	400.24	-
05/18/09	400.24	-
05/25/09	400.24	-
06/01/09	400.24	-
06/08/09	400.24	-
06/15/09	400.24	-
06/22/09	364.26	-
06/29/09	400.24	-
07/06/09	400.24	-
07/13/09	400.24	-
07/20/09	400.24	-
07/27/09	389.79	-
-	-	1,654.21
08/03/09	398.67	-
08/10/09	380.78	-
-	-	398.67
-	-	380.78
-	-	398.67
08/17/09	398.67	-
08/24/09	398.67	-
08/31/09	398.67	-
09/07/09	398.67	-
09/14/09	398.67	-

Report on Special Investigation of the
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Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	09/21/09	18460	Anna Lori Leytham	398.67
Saturday	09/26/09	18477	Anna Lori Leytham	398.67
Monday	10/05/09	18480	Anna Lori Leytham	398.67
Monday	10/12/09	18484	Anna Lori Leytham	398.67
Monday	10/19/09	18486	Anna Lori Leytham	398.67
Monday	10/26/09	18490	Anna Lori Leytham	398.67
Monday	11/02/09	18492	Anna Lori Leytham	398.67
Tuesday	11/03/09	18494	Anna Lori Leytham	815.85
Monday	11/16/09	18505	Anna Lori Leytham	398.67
Wednesday	11/18/09	18558	Anna Lori Leytham	398.67
Monday	11/23/09	18496	Anna Lori Leytham	398.67
Friday	11/27/09	18595	Anna Lori Leytham	562.51
Thursday	12/03/09	18560	Anna Lori Leytham	1,245.00
Monday	12/07/09	18502	Anna Lori Leytham	398.67
Monday	12/14/09	18651	Anna Lori Leytham	398.67
Monday	12/21/09	18659	Anna Lori Leytham	398.67
Monday	12/28/09	18564	Anna Lori Leytham	398.67
Wednesday	12/30/09	18662	Anna Lori Leytham	1,947.32
Subtotal for 2009				26,487.18
Friday	01/01/10	18665	Anna Lori Leytham	398.67
Monday	01/04/10	18661	Anna Lori Leytham	398.67
Monday	01/11/10	18653	Anna Lori Leytham	395.12
Monday	01/18/10	18671	Anna Lori Leytham	395.12
Monday	01/18/10	18656	Anna Lori Leytham	395.12
Tuesday	01/26/10	18673	Anna Lori Leytham	562.51
Tuesday	01/26/10	18669	Anna Lori Leytham	395.12
Tuesday	01/26/10	18670	Anna Lori Leytham	395.12
Monday	02/01/10	18696	Anna Lori Leytham	395.12
Saturday	02/06/10	18699	Anna Lori Leytham	648.12
Saturday	02/06/10	18709	Anna Lori Leytham	395.12
Saturday	02/06/10	18716	Anna Lori Leytham	395.12
Monday	02/08/10	18694	Anna Lori Leytham	395.12

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
09/21/09	398.67	-
09/28/09	398.67	-
10/05/09	398.67	-
10/12/09	398.67	-
10/19/09	398.67	-
10/26/09	398.67	-
11/02/09	398.67	-
-	-	815.85
11/09/09	398.67	-
11/16/09	398.67	-
11/23/09	398.67	-
11/30/09	562.51	-
-	-	1,245.00
12/07/09	398.67	-
12/14/09	398.67	-
12/21/09	398.67	-
12/28/09	398.67	-
-	-	1,947.32
	19,646.68	6,840.50
-	-	398.67
01/04/10	398.67	-
01/11/10	395.12	-
01/18/10	395.12	-
-	-	395.12
-	-	562.51
-	-	395.12
01/25/10	395.12	-
02/01/10	395.12	-
-	-	648.12
-	-	395.12
-	-	395.12
02/08/10	395.12	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	02/15/10	18712	Anna Lori Leytham	395.12
Monday	02/22/10	18736	Anna Lori Leytham	395.12
Monday	03/01/10	18738	Anna Lori Leytham	395.12
Saturday	03/06/10	18743	Anna Lori Leytham	395.12
Monday	03/15/10	18746	Anna Lori Leytham	395.12
Monday	03/22/10	18748	Anna Lori Leytham	395.12
Monday	03/29/10	18766	Anna Lori Leytham	546.98
Monday	03/29/10	18772	Anna Lori Leytham	395.12
Monday	04/05/10	18755	Anna Lori Leytham	395.12
Wednesday	04/07/10	18807	Anna Lori Leytham	395.12
Wednesday	04/07/10	18808	Anna Lori Leytham	395.12
Wednesday	04/07/10	18809	Anna Lori Leytham	395.12
Monday	04/12/10	18813	Anna Lori Leytham	395.12
Monday	04/12/10	18815	Anna Lori Leytham	395.12
Tuesday	04/13/10	18817	Anna Lori Leytham	1,844.21
Monday	04/19/10	18819	Anna Lori Leytham	395.12
Monday	04/26/10	18821	Anna Lori Leytham	395.12
Thursday	04/29/10	18825	Anna Lori Leytham	1,844.21
Monday	05/03/10	18829	Anna Lori Leytham	395.12
Tuesday	05/04/10	18834	Anna Lori Leytham	2,589.14
Monday	05/10/10	18855	Anna Lori Leytham	395.12
Monday	05/17/10	18862	Anna Lori Leytham	395.12
Monday	05/17/10	18872	Anna Lori Leytham	395.12
Monday	05/24/10	18864	Anna Lori Leytham	395.12
Monday	05/31/10	18860	Anna Lori Leytham	395.12
Tuesday	06/01/10	18867	Anna Lori Leytham	1,674.11
Monday	06/07/10	18877	Anna Lori Leytham	395.12
Monday	06/07/10	18878	Anna Lori Leytham	395.12
Thursday	06/10/10	18873	Anna Lori Leytham	395.12
Monday	06/21/10	18883	Anna Lori Leytham	395.12
Monday	06/28/10	18888	Anna Lori Leytham	395.12
Thursday	07/01/10	18917	Anna Lori Leytham	421.55
Monday	07/05/10	18886	Anna Lori Leytham	406.33

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
02/15/10	395.12	-
02/22/10	395.12	-
03/01/10	395.12	-
03/08/10	395.12	-
03/15/10	395.12	-
03/22/10	395.12	-
-	-	546.98
03/29/10	395.12	-
04/05/10	395.12	-
-	-	395.12
-	-	395.12
-	-	395.12
04/12/10	395.12	-
-	-	395.12
-	-	1,844.21
04/19/10	395.12	-
04/26/10	395.12	-
-	-	1,844.21
05/03/10	395.12	-
-	-	2,589.14
05/10/10	395.12	-
05/17/10	395.12	-
-	-	395.12
05/24/10	395.12	-
05/31/10	395.12	-
-	-	1,674.11
06/07/10	395.12	-
-	-	395.12
06/14/10	395.12	-
06/21/10	395.12	-
06/28/10	395.12	-
-	-	421.55
07/05/10	406.33	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Tuesday	07/06/10	18919	Anna Lori Leytham	406.33
Monday	07/12/10	18925	Anna Lori Leytham	405.52
Monday	07/19/10	18923	Anna Lori Leytham	405.52
Monday	07/19/10	18924	Anna Lori Leytham	405.52
Monday	07/19/10	18921	Anna Lori Leytham	405.52
Sunday	07/25/10	18952	Anna Lori Leytham	405.52
Monday	08/02/10	18956	Anna Lori Leytham	405.52
Monday	08/02/10	18958	Anna Lori Leytham	405.52
Monday	08/09/10	18986	Anna Lori Leytham	405.52
Sunday	08/15/10	18996	Anna Lori Leytham	794.96
Sunday	08/15/10	18997	Anna Lori Leytham	601.19
Monday	08/16/10	18994	Anna Lori Leytham	405.52
Monday	08/16/10	18998	Anna Lori Leytham	601.19
Monday	08/23/10	18989	Anna Lori Leytham	405.52
Monday	08/23/10	18991	Anna Lori Leytham	1,789.42
Monday	08/30/10	18992	Anna Lori Leytham	405.52
Monday	08/30/10	19000	Anna Lori Leytham	405.52
Sunday	09/05/10	19009	Anna Lori Leytham	405.52
Sunday	09/05/10	19010	Anna Lori Leytham	405.52
Monday	09/13/10	19015	Anna Lori Leytham	405.52
Monday	09/20/10	19046	Anna Lori Leytham	405.52
Monday	09/27/10	19048	Anna Lori Leytham	405.52
Monday	10/04/10	19054	Anna Lori Leytham	405.52
Tuesday	10/05/10	19056	Anna Lori Leytham	405.52
Wednesday	10/06/10	19058	Anna Lori Leytham	405.52
Monday	10/11/10	19057	Anna Lori Leytham	405.52
Monday	10/11/10	19060	Anna Lori Leytham	405.52
Friday	10/15/10	19061	Anna Lori Leytham	405.52
Monday	10/25/10	19077	Anna Lori Leytham	405.52
Monday	11/01/10	19081	Anna Lori Leytham	405.52
Friday	11/05/10	19085	Anna Lori Leytham	405.52
Saturday	11/06/10	19104	Anna Lori Leytham	1,281.98
Monday	11/15/10	19106	Anna Lori Leytham	405.52

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
-	-	406.33
07/12/10	405.52	-
07/19/10	405.52	-
-	-	405.52
-	-	405.52
07/26/10	405.52	-
08/02/10	405.52	-
-	-	405.52
08/09/10	405.52	-
-	-	794.96
-	-	601.19
08/16/10	405.52	-
-	-	601.19
08/23/10	405.52	-
-	-	1,789.42
08/30/10	405.52	-
-	-	405.52
09/06/10	405.52	-
-	-	405.52
09/13/10	405.52	-
09/20/10	405.52	-
09/27/10	405.52	-
10/04/10	405.52	-
-	-	405.52
-	-	405.52
10/11/10	405.52	-
-	-	405.52
10/18/10	405.52	-
10/25/10	405.52	-
11/01/10	405.52	-
11/08/10	405.52	-
-	-	1,281.98
11/15/10	405.52	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Monday	11/15/10	19115	Anna Lori Leytham	1,022.58
Monday	11/22/10	19120	Anna Lori Leytham	568.94
Monday	11/29/10	19108	Anna Lori Leytham	405.52
Monday	12/06/10	19157	Anna Lori Leytham	405.52
Monday	12/13/10	19222	Anna Lori Leytham	387.72
Monday	12/20/10	19232	Anna Lori Leytham	405.52
Monday	12/20/10	19234	Anna Lori Leytham	405.52
Monday	12/20/10	19236	Anna Lori Leytham	405.52
Monday	12/20/10	19237	Anna Lori Leytham	405.52
Subtotal for 2010				46,000.17
Friday	01/07/11	19227	Anna Lori Leytham	405.52
Monday	01/17/11	19252	Anna Lori Leytham	405.57
Monday	01/24/11	19254	Anna Lori Leytham	405.57
Monday	01/31/11	19258	Anna Lori Leytham	405.57
Monday	02/07/11	19256	Anna Lori Leytham	405.57
Monday	02/14/11	19263	Anna Lori Leytham	405.57
Monday	02/21/11	19266	Anna Lori Leytham	405.57
Monday	02/28/11	19288	Anna Lori Leytham	405.57
Monday	03/14/11	19292	Anna Lori Leytham	405.57
Monday	03/14/11	19331	Anna Lori Leytham	405.57
Monday	03/21/11	19334	Anna Lori Leytham	405.57
Monday	03/28/11	19337	Anna Lori Leytham	405.57
Monday	04/04/11	19346	Anna Lori Leytham	405.57
Monday	04/04/11	19348	Anna Lori Leytham	405.57
Saturday	04/16/11	19350	Anna Lori Leytham	405.57
Monday	04/25/11	19342	Anna Lori Leytham	405.57
Monday	05/02/11	19368	Anna Lori Leytham	405.57
Monday	05/09/11	19363	Anna Lori Leytham	386.90
Sunday	05/15/11	19365	Anna Lori Leytham	405.57
Monday	05/23/11	19397	Anna Lori Leytham	405.57
Monday	05/30/11	19409	Anna Lori Leytham	405.57
Monday	06/06/11	19404	Anna Lori Leytham	405.57

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
-	-	1,022.58
11/22/10	568.94	-
11/29/10	405.52	-
12/06/10	405.52	-
12/13/10	387.72	-
12/20/10	405.52	-
12/27/10	405.52	-
-	-	405.52
01/03/11	405.52	-
	21,372.14	24,628.03
01/10/11	405.52	-
01/17/11	405.57	-
01/24/11	405.57	-
01/31/11	405.57	-
02/07/11	405.57	-
02/14/11	405.57	-
02/21/11	405.57	-
02/28/11	405.57	-
03/07/11	405.57	-
03/14/11	405.57	-
03/21/11	405.57	-
03/28/11	405.57	-
04/04/11	405.57	-
04/11/11	405.57	-
04/18/11	405.57	-
04/25/11	405.57	-
05/02/11	405.57	-
05/09/11	386.90	-
05/16/11	405.57	-
05/23/11	405.57	-
05/30/11	405.57	-
06/06/11	405.57	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image				Check Amount
	Check Date	Check Number	Payee		
Monday	06/13/11	19435	Anna Lori Leytham		396.45
Monday	06/20/11	19419	Anna Lori Leytham		405.57
Monday	06/27/11	19406	Anna Lori Leytham		405.57
Monday	07/04/11	19440	Anna Lori Leytham		402.01
Monday	07/11/11	19444	Anna Lori Leytham		402.01
Monday	07/18/11	19446	Anna Lori Leytham		402.01
Monday	07/25/11	19449	Anna Lori Leytham		402.01
Monday	08/01/11	19454	Anna Lori Leytham		720.55
Monday	08/01/11	19458	Anna Lori Leytham		1,112.42
Saturday	08/06/11	19503	Anna Lori Leytham		402.01
Thursday	08/18/11	19462	Anna Lori Leytham		402.01
Monday	08/22/11	19506	Anna Lori Leytham		402.01
Monday	08/29/11	19509	Anna Lori Leytham		402.01
Monday	09/05/11	19511	Anna Lori Leytham		402.01
Monday	09/12/11	19515	Anna Lori Leytham		402.01
Sunday	09/18/11	19517	Anna Lori Leytham		402.01
Wednesday	09/28/11	19451	Anna Lori Leytham		402.01
Monday	10/03/11	19521	Anna Lori Leytham		402.01
Monday	10/10/11	19525	Anna Lori Leytham		402.01
Monday	10/17/11	19527	Anna Lori Leytham		402.01
Monday	10/24/11	19560	Anna Lori Leytham		402.01
Monday	10/31/11	19564	Anna Lori Leytham		402.01
Monday	11/07/11	19566	Anna Lori Leytham		402.01
Monday	11/14/11	19568	Anna Lori Leytham		402.01
Monday	11/21/11	19583	Anna Lori Leytham		402.01
Monday	11/28/11	19586	Anna Lori Leytham		402.01
Wednesday	11/30/11	19590	Anna Lori Leytham		402.01
Monday	12/05/11	19592	Anna Lori Leytham		402.01
Monday	12/12/11	19597	Anna Lori Leytham		402.01
Monday	12/19/11	19601	Anna Lori Leytham		402.01
Monday	12/19/11	19603	Anna Lori Leytham		1,093.01
Wednesday	12/28/11	19684	Anna Lori Leytham		402.01
Subtotal for 2011					23,489.65

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
06/13/11	396.45	-
06/20/11	405.57	-
06/27/11	405.57	-
07/04/11	402.01	-
07/11/11	402.01	-
07/18/11	402.01	-
07/25/11	402.01	-
08/01/11	720.55	-
-	-	1,112.42
08/08/11	402.01	-
08/15/11	402.01	-
08/22/11	402.01	-
08/29/11	402.01	-
09/05/11	402.01	-
09/12/11	402.01	-
09/19/11	402.01	-
09/26/11	402.01	-
10/03/11	402.01	-
10/10/11	402.01	-
10/17/11	402.01	-
10/24/11	402.01	-
10/31/11	402.01	-
11/07/11	402.01	-
11/14/11	402.01	-
11/21/11	402.01	-
11/28/11	402.01	-
-	-	402.01
12/05/11	402.01	-
12/12/11	402.01	-
12/19/11	402.01	-
-	-	1,093.01
12/26/11	402.01	-
	20,882.21	2,607.44

Report on Special Investigation of the
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Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Tuesday	01/03/12	19697	Anna Lori Leytham	402.01
Monday	01/09/12	19711	Anna Lori Leytham	402.01
Sunday	01/15/12	19749	Anna Lori Leytham	402.57
Friday	01/20/12	19720	Anna Lori Leytham	402.57
Monday	01/23/12	19716	Anna Lori Leytham	402.57
Sunday	02/05/12	19769	Anna Lori Leytham	379.03
Monday	02/13/12	19751	Anna Lori Leytham	379.03
Monday	02/20/12	19754	Anna Lori Leytham	379.03
Monday	02/27/12	19756	Anna Lori Leytham	379.03
Monday	03/05/12	19760	Anna Lori Leytham	379.03
Monday	03/12/12	19762	Anna Lori Leytham	361.25
Monday	03/19/12	19764	Anna Lori Leytham	370.15
Wednesday	03/28/12	19766	Anna Lori Leytham	370.15
Tuesday	04/03/12	19783	Anna Lori Leytham	379.03
Monday	04/09/12	19787	Anna Lori Leytham	379.03
Thursday	04/12/12	19791	Anna Lori Leytham	748.38
Monday	04/23/12	19793	Anna Lori Leytham	379.03
Monday	04/23/12	19796	Anna Lori Leytham	405.52
Monday	04/23/12	19797	Lori Leytham	748.11
Monday	04/30/12	19799	Anna Lori Leytham	374.59
Monday	05/07/12	19835	Anna Lori Leytham	361.25
Monday	05/14/12	19841	Anna Lori Leytham	379.03
Monday	05/14/12	19840	Anna Lori Leytham	379.03
Monday	05/21/12	19875	Anna Lori Leytham	379.03
Wednesday	05/23/12	19837	Anna Lori Leytham	1,741.46
Friday	05/25/12	19873	Anna Lori Leytham	379.03
Monday	05/28/12	19877	Anna Lori Leytham	1,090.36
Monday	06/04/12	19882	Anna Lori Leytham	379.03
Monday	06/11/12	19884	Anna Lori Leytham	379.03
Friday	06/15/12	19886	Anna Lori Leytham	379.03
Monday	06/25/12	19890	Anna Lori Leytham	379.03
Monday	07/02/12	19888	Anna Lori Leytham	379.03
Monday	07/09/12	19895	Anna Lori Leytham	379.03

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
01/02/12	402.01	-
01/09/12	402.01	-
01/16/12	402.57	-
01/23/12	402.57	-
01/30/12	402.57	-
02/06/12	379.03	-
02/13/12	379.03	-
02/20/12	379.03	-
02/27/12	379.03	-
03/05/12	379.03	-
03/12/12	361.25	-
03/19/12	370.15	-
03/26/12	370.15	-
04/02/12	379.03	-
04/09/12	379.03	-
-	-	748.38
04/16/12	379.03	-
04/23/12	405.52	-
-	-	748.11
04/30/12	374.59	-
05/07/12	361.25	-
05/14/12	379.03	-
-	-	379.03
05/21/12	379.03	-
-	-	1,741.46
05/28/12	379.03	-
-	-	1,090.36
06/04/12	379.03	-
06/11/12	379.03	-
06/18/12	379.03	-
06/25/12	379.03	-
07/02/12	379.03	-
07/09/12	379.03	-

Report on Special Investigation of the
City of Garwin

Other Checks Issued to Anna Lori Leytham
For the Period January 1, 2001 through April 30, 2014

Day of the Week	Per Check Image			
	Check Date	Check Number	Payee	Check Amount
Tuesday	07/17/12	19897	Anna Lori Leytham	379.03
Monday	07/23/12	19898	Anna Lori Leytham	379.03
Wednesday	07/25/12	19900	Anna Lori Leytham	379.03
Monday	07/30/12	19903	Anna Lori Leytham	379.03
Friday	08/10/12	19912	Anna Lori Leytham	1,552.27
Friday	08/10/12	19915	Anna Lori Leytham	1,309.31
Monday	08/27/12	19916	Anna Lori Leytham	1,957.20
Monday	09/10/12	19920	Anna Lori Leytham	1,597.18
Monday	09/24/12	19922	Anna Lori Leytham	1,309.31
Monday	10/15/12	19993	Anna Lori Leytham	1,597.18
Wednesday	10/31/12	19994	Anna Lori Leytham	1,957.20
Wednesday	11/28/12	19998	Anna Lori Leytham	1,597.18
Tuesday	12/11/12	20000	Lori Leytham	844.31
Tuesday	12/18/12	20061	Lori Leytham	941.77
Subtotal for 2012				31,584.52
Tuesday	01/08/13	20065	Anna Lori Leytham	1,271.61
Tuesday	02/12/13	20069	Anna Lori Leytham	1,271.61
Monday	02/25/13	20072	Anna Lori Leytham	1,271.61
Monday	03/11/13	20093	Anna Lori Leytham	1,271.61
Thursday	04/11/13	20146	Anna Lori Leytham	1,584.07
Friday	05/03/13	20186	Anna Lori Leytham	1,271.61
Monday	05/13/13	20185	Anna Lori Leytham	1,630.94
Monday	05/27/13	20184	Anna Lori Leytham	1,410.46
Monday	06/10/13	20187	Anna Lori Leytham	1,410.46
Monday	07/15/13	20196	Anna Lori Leytham	691.77
Wednesday	07/31/13	20197	Anna Lori Leytham	1,271.61
Wednesday	07/31/13	20201	Anna Lori Leytham	455.43
Tuesday	08/13/13	20095	Anna Lori Leytham	1,271.61
Friday	08/23/13	20097	Anna Lori Leytham	855.31
Monday	08/26/13	20100	Anna Lori Leytham	1,572.00
Tuesday	08/27/13	20229	Anna Lori Leytham	1,271.61
Wednesday	10/02/13	20266	Anna Lori Leytham	1,271.61
Thursday	10/31/13	20292	Anna Lori Leytham	1,792.24
Subtotal for 2013				22,847.17
Total				\$ 291,771.89

- Check not issued to Anna Lori Leytham for this pay period.

Accepted as Payroll for	Accepted as Weekly or Monthly Payroll	Additional Payment
07/16/12	379.03	-
07/23/12	379.03	-
-	-	379.03
07/30/12	379.03	-
-	-	1,552.27
-	-	1,309.31
August 2012	1,957.20	-
-	-	1,597.18
September 2012	1,309.31	-
October 2012	1,597.18	-
-	-	1,957.20
November 2012	1,597.18	-
December 2012	844.31	-
December 2012	941.77	-
	20,082.19	11,502.33
January 2013	1,271.61	-
-	-	1,271.61
February 2013	1,271.61	-
March 2013	1,271.61	-
April 2013	1,584.07	-
May 2013	1,271.61	-
-	-	1,630.94
-	-	1,410.46
June 2013	1,410.46	-
-	-	691.77
July 2013	1,271.61	-
-	-	455.43
August 2013	1,271.61	-
-	-	855.31
-	-	1,572.00
September 2013	1,271.61	-
-	-	1,271.61
October 2013	1,792.24	-
	13,688.04	9,159.13
	\$ 223,352.85	68,419.04

Report on Special Investigation of the
City of Garwin

Payments to Other Vendors
For the Period January 1, 2001 through April 30, 2014

Per Bank Statement/Check Image				
Bank Date (Date Cleared)	Check Number	Check Date	Description	Check Amount
04/16/10	ACH	-	ACH Debit SAMS CLUB INTERNET	\$ 35.00
07/21/03	12792	07/02/03	Cat and Doghouse	262.50
02/22/05	16163	02/07/05	Dell Computer Services	2,296.58
07/09/10	20346	06/07/10	Dons Truck	24.80
04/29/02	13077	04/22/02	LTD	105.61
09/30/02	13295	09/23/02	LTD	95.31
12/16/02	13446	12/16/02	LTD	50.00
07/07/03	15242	06/30/03	LTD	200.96
10/10/03	15388	09/30/03	LTD	105.52
10/13/04	15969	10/06/04	LTD	194.00
12/14/11	19638	12/07/11	LTD	111.65
06/24/11	ACH	-	LTD COMMODITIES MISC GIFTS	50.15
01/30/13	20030	11/29/12	Medicap	16.29
08/27/04	15914	08/24/04	Zacks	659.00
10/01/04	15946	09/27/04	Zacks	479.50
10/29/04	15986	10/25/04	Zacks	584.50
12/16/04	16105	12/08/04	Zacks	303.00
06/24/05	16376	06/21/05	Zacks	313.00
07/18/05	16427	07/14/05	Zacks	847.50
08/08/05	16457	08/04/05	Zacks	471.10
Total				<u>\$ 7,205.97</u>

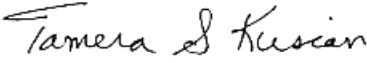
Improper	Unsupported
35.00	-
262.50	-
-	2,296.58
-	24.80
105.61	-
95.31	-
50.00	-
200.96	-
105.52	-
194.00	-
111.65	-
50.15	-
16.29	-
-	659.00
-	479.50
-	584.50
-	303.00
-	313.00
-	847.50
-	471.10
1,226.99	5,978.98

Report on Special Investigation of the
City of Garwin

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Stephen J. Hoffman, Senior Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

**Report on Special Investigation of the
City of Garwin**

Report on Special Investigation of the
City of Garwin

Copies of Selected City Checks

CITY OF GARWIN GARWIN, IOWA 50832		LINCOLN SAVINGS BANK GARWIN OFFICE FENBROCK, IOWA 50839 72-656-738		12510
DATE		AMOUNT		
PAY TO THE ORDER OF	*** \$ 486 DOLLARS AND 33/CENTS ***		10/29/2001	\$486.33
MCC	450379109	5145-711-721	MAYOR	
#012510#		CLERK		#0000048633#

CITY OF GARWIN GARWIN, IOWA 50832		LINCOLN SAVINGS BANK GARWIN OFFICE FENBROCK, IOWA 50839 72-656-738		12515
DATE		AMOUNT		
PAY TO THE ORDER OF	*** \$ 623 DOLLARS AND 86/CENTS ***		10/29/2001	\$623.86
AXSYS			MAYOR	
#012515#		CLERK		#0000062386#

CITY OF GARWIN GARWIN, IOWA 50832		LINCOLN SAVINGS BANK GARWIN OFFICE FENBROCK, IOWA 50839 72-656-738		12520
DATE		AMOUNT		
PAY TO THE ORDER OF	*** \$ 1352 DOLLARS AND 57/CENTS ***		10/29/2001	\$1,352.57
GAP SERVICES			MAYOR	
#012520#		CLERK		#0000135257#

CITY OF GARWIN GARWIN, IOWA 50832		LINCOLN SAVINGS BANK GARWIN OFFICE FENBROCK, IOWA 50839 72-656-738		12526
DATE		AMOUNT		
PAY TO THE ORDER OF	*** \$ 1671 DOLLARS AND 49/CENTS ***		10/29/2001	\$1,671.49
NEXT SERVICES			MAYOR	
#012526#		CLERK		#0000167149#

Report on Special Investigation of the
City of Garwin

Copies of Selected City Checks

CITY OF GARWIN P.O. BOX 148 GARWIN, IA 50832 (541) 448-2307		LINCOLN SAVINGS BANK GARWIN OFFICE RENECK, IA 50858 77-030728		15545
*** \$ 1034 DOLLARS AND 45/CENTS ***				
PAY TO THE ORDER OF CAP SERVICES		01/12/2004		\$ 1,034.45
		<i>Greg J. Adams</i>		
		<i>[Signature]</i>		
#015545#				#0000103445#

CITY OF GARWIN P.O. BOX 148 GARWIN, IA 50832 (541) 448-2307		LINCOLN SAVINGS BANK GARWIN OFFICE RENECK, IA 50858 77-030728		15546
*** \$ 1412 DOLLARS AND 92/CENTS ***				
PAY TO THE ORDER OF MENA PO BOX 15462 15028 WILMINGTON DE 19886-5102		01/12/2004		\$ 1,412.92
		<i>Greg J. Adams</i>		
		<i>[Signature]</i>		
#015546#				#0000141292#

CITY OF GARWIN P.O. BOX 148 GARWIN, IA 50832 (541) 448-2307		LINCOLN SAVINGS BANK GARWIN OFFICE RENECK, IA 50858 77-030728		15547
000001 0852 171 171084130				
*** \$ 1062 DOLLARS AND 82/CENTS ***				
PAY TO THE ORDER OF MCC		01/12/2004		\$ 1,062.82
		<i>Greg J. Adams</i>		
		<i>[Signature]</i>		
#015547#				#0000106282#

**Report on Special Investigation of the
City of Garwin**

Report on Special Investigation of the
City of Garwin

Copy of Portion of City Bank Statement for September 2013

Page 2

Account: [REDACTED]
Statement Period
Open Close
09/01/13 09/30/13

CITY OF GARWIN
PO BOX 148
GARWIN IA 50632-0148



Check Register

* Indicates Non-Consecutive Check Number(s)

Check#	Date	Amount	Check#	Date	Amount
20100	09/09/13	1,572.00	*20242	09/03/13	3,552.00
*20223	09/30/13	6,006.00	*20248	09/17/13	155.33
*20226	09/17/13	132.52	*20251	09/04/13	425.00
*20232	09/18/13	439.23	20252	09/10/13	268.75
*20237	09/18/13	271.54	20253	09/06/13	800.00

Other Debits

Date	Description	Amount
09/11/13	ACH Debit BK OF AMER VI/MC - ONLINE PMT	700.00
09/13/13	ACH Debit IPERS - PAYROLL	80.50
09/16/13	ACH Debit CAPITAL ONE - ONLINE PMT 325639919012925	4,380.41
09/27/13	ACH Debit HOME DEPOT - ONLINE PMT	1,626.67
09/30/13	ACH Debit CHASE - EPAY	1,456.46

Daily Account Activity

Date	Balance	Date	Balance	Date	Balance
09/01/13	846.49	09/10/13	943.46	09/18/13	6,727.36
09/03/13	1,057.53	09/11/13	243.46	09/25/13	10,723.41
09/04/13	1,483.39	09/12/13	1,087.81	09/27/13	9,096.74
09/05/13	1,904.23	09/13/13	6,509.48	09/30/13	1,634.61
09/06/13	1,104.23	09/16/13	2,981.78		
09/09/13	1,212.21	09/17/13	7,438.13		


Summary of Overdraft and Returned Item Fees

	Total for This Period	Total Year-to-Date
Total Overdraft Fees	0.00	70.00
Total Returned Item Fees	0.00	35.00

LINC-003-001627-001-002-131001 001627 102

Report on Special Investigation of the
City of Garwin

Copies of Selected Pages from Anna Lori Leytham's
Credit Card Statements



Page 1 of 2
Customer Service 1-800-903-3637
www.capitalone.com

Aug. 03 - Sep. 02, 2013 31 Days in Billing Cycle

Visa Platinum XXXX-XXXX-XXXX-3865

NEW BALANCE	MINIMUM PAYMENT	DUE DATE
\$4,280.50	\$75.00	Sep 27, 2013

PLEASE PAY AT LEAST THIS AMOUNT

Credit Limit: \$4,500.00 Cash Advance Credit Limit: \$4,500.00
Available Credit: \$219.50 Available Credit for Cash Advances: \$219.50

MINIMUM PAYMENT WARNING: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

Payment Amount Each Period If No Additional Charges Are Made	Approximate Time to Pay Off Statement Balance	Estimated Total Cost
Minimum Payment	18 Years	\$9,373
\$147	3 Years	\$5,287

Your estimated savings if you pay off this balance in 3 years: \$4,086

If you would like information about credit counseling services, call 1-888-326-8055.

LATE PAYMENT WARNING: If we do not receive your minimum payment by your due date, you may have to pay a late fee of up to \$35.00 and your APRs may be increased up to the Penalty APR of 29.40%.

Previous Balance	Payments and Credits	Fees and Interest Charged	Transactions	New Balance
\$4,430.13	\$4,430.13	\$42.70	\$4,237.80	\$4,280.50

TRANSACTIONS

PAYMENTS, CREDITS & ADJUSTMENTS FOR ANNA L LEYTHAM #3865

1 20 AUG CAPITAL ONE ONLINE PYMTAuthDate 20-AUG (\$4,430.13)

TRANSACTIONS FOR ANNA L LEYTHAM #3865

1 22 AUG VERIZON WRLS MYACCT VN800-9220204CA	\$639.21
2 23 AUG PLN*PRICELINE.COM VAC800-658-1496CT	\$3,013.84
3 28 AUG BEBE.COM800-232-3100CA	\$118.75
4 28 AUG AVP*AVON PRODUCTS YAMS13-551-2866IL	\$166.00
5 28 AUG 290082616896/MEMBERS1ST CMARSHALLTOWNIA	\$300.00
Total Transactions This Period	\$4,237.80

FEES

1 29 AUG CASH ADVANCE FEE	\$10.00
Total Fees This Period	\$10.00

INTEREST CHARGED

INTEREST CHARGE: PURCHASES	\$21.17
----------------------------	---------

Transactions continue on page 2

Always at your service...

Pay your bill online and take advantage of these and other on-the-go services:

- Capital One text messaging
- Card replacement
- Travel notification

Log into www.capitalone.com to take advantage of these and other on-the-go services.

INTEREST CHARGE CALCULATION


Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	13.90% P	\$1,793.48	\$21.17
Cash Advances	18.90% P	\$718.13	\$11.53

P, L, D, F = Variable Rate. See reverse of page 1 for details

PLEASE RETURN PORTION BELOW WITH PAYMENT OR LOG ON TO WWW.CAPITALONE.COM TO MAKE YOUR PAYMENT ONLINE.

1 [REDACTED] 02 [REDACTED]



Account Number: [REDACTED] 3865

Due Date	New Balance	Minimum Payment	Amount Enclosed
Sep 27, 2013	\$4,280.50	\$75.00	.

PLEASE PAY AT LEAST THIS AMOUNT

ANNA L LEYTHAM
GARWIN, IA 50632-9726

GO GREEN. SAVE GREEN!

Pay online and save money on stamps.

Sign up at www.capitalone.com

400008

Capital One Bank (USA), N.A.
P.O. Box 6492
Carol Stream, IL 60197-6492

TTDFA7T11AAFAAFTFFADAFDTATDTATDFATDFADADADDTATDDDTDDDTFTDTDF

Please make checks payable to Capital One Bank (USA), N.A. and mail with this coupon in the enclosed envelope.


Report on Special Investigation of the City of Garwin

Copies of Selected Pages from Anna Lori Leytham's Credit Card Statements

Page 1 of 2

Customer Service 1-800-903-3637
www.capitalone.com

Sep. 03 - Oct. 02, 2013 30 Days in Billing Cycle



Visa Platinum XXXX-XXXX-XXXX-3865

NEW BALANCE	MINIMUM PAYMENT	DUE DATE
\$3,398.05	\$36.00	Oct 27, 2013

PLEASE PAY AT LEAST THIS AMOUNT

Credit Limit: \$4,500.00 Cash Advance Credit Limit: \$4,500.00
Available Credit: \$1,101.95 Available Credit for Cash Advances: \$1,101.95

MINIMUM PAYMENT WARNING: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

Payment Amount Each Period If No Additional Charges Are Made	Approximate Time to Pay Off Statement Balance	Estimated Total Cost
Minimum Payment	16 Years	\$7,224
\$116	3 Years	\$4,194

Your estimated savings if you pay off this balance in 3 years: \$3,030

If you would like information about credit counseling services, call 1-888-326-8055.

LATE PAYMENT WARNING: If we do not receive your minimum payment by your due date, you may have to pay a late fee of up to \$35.00 and your APRs may be increased up to the Penalty APR of 29.40%.

Previous Balance
\$4,280.50

Payments and Credits
\$4,380.41

Fees and Interest Charged
\$12.34

Transactions
\$3,485.62

New Balance
\$3,398.05

Renewal Notice - Both sides of this page provide important information about your rate(s) and how your interest charge is calculated.

TRANSACTIONS

PAYMENTS, CREDITS & ADJUSTMENTS FOR ANNA L LEYTHAM #3865

1 13 SEP CAPITAL ONE ONLINE PYMTAuthDate 12-SEP (\$4,380.41)

TRANSACTIONS FOR ANNA L LEYTHAM #3865

1 17 SEP ILIKAI BAR & GRILLHONOLULUHI	\$44.27
2 17 SEP SHELL VAC CLUBHONOLULUHI	\$809.40
3 17 SEP KUAI MARKET #04HONOLULUHI	\$73.78
4 17 SEP ABC STORESHONOLULUHI	\$56.54
5 18 SEP ILIKAI BAR & GRILLHONOLULUHI	\$64.35
6 18 SEP TLF FLOWERS ON MAIN563-5839211A	\$49.22
7 18 SEP ABC STORESHONOLULUHI	\$76.83
8 19 SEP OUTBACK 0901HONOLULUHI	\$87.54
9 20 SEP ILIKAI BAR & GRILLHONOLULUHI	\$74.68
10 20 SEP KUAI MARKET #04HONOLULUHI	\$26.24
11 20 SEP ILIKAI BAR & GRILLHONOLULUHI	\$35.16
12 20 SEP ILIKAI BAR & GRILLHONOLULUHI	\$36.85
13 22 SEP POLYNESIAN CULTURAL SLAJEHI	\$44.48

Transactions continue on page 2

Always at your service...

Pay your bill online and take advantage of these and other on-the-go services:

- Capital One text messaging
- Card replacement
- Travel notification

Log into www.capitalone.com to take advantage of these and other on-the-go services.


INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	13.90% P	\$0.00	\$0.00
Cash Advances	18.90% P	\$150.66	\$2.34

P,L,D,F = Variable Rate. See reverse of page 1 for details

PLEASE RETURN PORTION BELOW WITH PAYMENT OR LOG ON TO WWW.CAPITALONE.COM TO MAKE YOUR PAYMENT ONLINE.



Account Number: [REDACTED] 3865

Due Date	New Balance	Minimum Payment	Amount Enclosed
Oct 27, 2013	\$3,398.05	\$36.00	.

PLEASE PAY AT LEAST THIS AMOUNT

ANNA L LEYTHAM
GARWIN, IA 50632-9726

BE SAFE!

Your trash could be an identity thief's gold. Manage your account online and end the paper trail.

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Capital One Bank (USA), N.A.
P.O. Box 6492
Carol Stream, IL 60197-6492

TDFAFITTAFAAAFFTFADAFDTATADTFATDFAFFDDADADDTATDDDTDDDDTDTDFD